

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
03/14/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed value added tax testing and resulting entries	2.9	390.00	1,131.00
03/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed review notes on joint venture audit procedures at Thermal and Interior	1.1	390.00	429.00
03/14/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Packard Employee Cost Walkthroughs	1.3	450.00	585.00
03/14/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized testing procedures and documentation surrounding Thermal and Interior fixed assets	3.2	270.00	864.00
03/14/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed corporate accounting documentation for pensions and other employee benefits	3.1	280.00	868.00
03/14/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed the audit evidence obtain and preliminary conclusions on the jobs bank accrual with B. Plumb and K. Urek	0.5	440.00	220.00
03/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed notes cleared on subsequent disbursement testing	0.3	390.00	117.00
03/14/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	3.8	390.00	1,482.00
03/14/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005	3.4	290.00	986.00
03/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed the status of the purchase accounting with the client and reviewed prior year information	0.5	390.00	195.00
03/14/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Followed up engagement team members on technical terms on December and January monthly statements	2.0	375.00	750.00
03/14/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process controls	0.8	480.00	384.00
03/14/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented information re: journal voucher EWA03	2.7	200.00	540.00
03/14/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated 4Q05 journal entries - calculation of January 2005 depreciation	1.6	270.00	432.00
03/14/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated expenditure testing templates to prepare for reperformance testing	1.6	280.00	448.00
03/14/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with client headquarter treasury control testing	1.5	360.00	540.00
03/14/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on special tooling AR1210 amortization analysis	2.0	200.00	400.00
03/14/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Bernmen regarding sales return testing	0.4	280.00	112.00
03/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed documentation for audit support regarding SAS 99 audit for Delphi Product and Service Solutions	0.4	270.00	108.00
03/15/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with T.Hurley to review model reconciliation	0.3	500.00	150.00
03/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Followed-up on all cycles with open items to gain an expected date of receipt	0.4	280.00	112.00
03/15/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed intercompany loan accounting entries with A. Bacarella and S. Shah.	0.7	650.00	455.00
03/15/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared us opeb memo accounting issues	3.6	490.00	1,764.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed electronic tickmark template for the benefit liability summary schedules as of year end	0.2	270.00	54.00
03/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on special tooling amortization analysis	1.3	200.00	260.00
03/15/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified duplicate records in active and inactive pension files	3.4	450.00	1,530.00
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter financial accounting control deficiencies	1.4	480.00	672.00
03/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed subsidy receivables confirmation for Delphi Product and Service Solutions	0.4	270.00	108.00

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03/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finalized analytic review of repair and maintenance expense as discussed with K. Frantz	1.5	200.00	300.00
03/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 Section 199 deduction documentation	0.5	525.00	262.50
03/15/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Howell and M. Brenman re: audit status and response to Risk Partner inquiries	1.0	650.00	650.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed bank statements for outstanding check testing selections	1.1	270.00	297.00
03/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed complete benchmarks for Saginaw	1.3	480.00	624.00
03/15/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the treasury and general ledger application testing procedures and conclusions in the segregation of duties summary memo	1.7	275.00	467.50
03/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers and cleared review notes for Delphi Steering division property accounts	3.4	240.00	816.00
03/15/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared list of additional wire room information required from client	1.3	300.00	390.00
03/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for Delphi Saginaw special tools accounts	2.2	240.00	528.00
03/15/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tie inventory perpetual to tag detail.	2.0	200.00	400.00
03/15/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion with Delphi Management (A. Kulokowski and R. Kallepalli) re: Packard testing	0.5	450.00	225.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with seniors and managers re: update meeting	0.3	270.00	81.00
03/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed auditory procedures for detailed operations selections for headquarters	3.7	270.00	999.00
03/15/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Answered review questions regarding inventory	3.0	280.00	840.00
03/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and created US pension demographic questions for E. Jester	1.7	200.00	340.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued to close manager review notes for Delphi Steering division	1.1	270.00	297.00
03/15/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Update T. McGowan on progress of Internal controls audit	0.8	525.00	420.00
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Communicated the financial systems control and design deficiencies to R Romie, M Whiteman, J Schmidt, R Ligenza, and J Volek (all Delphi)	0.6	480.00	288.00
03/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Advanced Computer Systems control testing rollforward procedures with C. Snyder and S. Potter	0.7	270.00	189.00
03/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with L. Tropea re: energy and chassis internal control testing approach	1.0	440.00	440.00
03/15/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Completed the printing and filed accounting memo's in AS2 (10300 section) and provided to D. Moyer review on 3/15/06	1.3	100.00	130.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. Chopko, Manager regarding production versus sales adjustments	0.4	280.00	112.00
03/15/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated request list for independent control testing for expenditures	1.1	280.00	308.00
03/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Summarized issues noted on the special tools testing	3.8	390.00	1,482.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed cash review notes for Energy & Chassis	0.4	270.00	108.00
03/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of energy and chassis open items listing	1.6	480.00	768.00

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03/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support for settlement of inter-company loan hedges	1.6	240.00	384.00
03/15/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Natural gas contract	0.2	340.00	68.00
03/15/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed inventory rollforward testing	2.2	390.00	858.00
03/15/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the application control testing audit procedures to be tested with C. Snyder	0.7	275.00	192.50
03/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed validity of journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005	3.5	290.00	1,015.00
03/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year testing related to testing of monthly allocations to the divisions from headquarters	2.8	270.00	756.00
03/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: business process testing at Packard	0.6	480.00	288.00
03/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented results of the special tools conference call with Janice L. and Lloyd High of Delphi Packard	1.8	390.00	702.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Sales Revenue work paper	1.6	280.00	448.00
03/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005	2.1	290.00	609.00
03/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi Catalyst data demographics obtained from Hewitt	2.4	200.00	480.00
03/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended meeting with D Moyer, S Salzony, K Flemming, D Ralbusky, K Urek, A Bacarella, C Alsager, regarding audit status update for the entire Delphi audit	0.3	270.00	81.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations provided for past due receivables for Energy & Chassis	0.6	270.00	162.00
03/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed France deferred tax memo from firm office	1.4	525.00	735.00
03/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Communicated control findings to client and discussed details	1.6	280.00	448.00
03/15/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with A. Bacarella intercompany loans and net present value recalculation formula	1.6	340.00	544.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Accounts Payable workpaper for Flextronics response	0.4	270.00	108.00
03/15/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Resolved queries from wire room subsequent disbursement testing	4.0	300.00	1,200.00
03/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented pension and other employee benefits testing	2.1	280.00	588.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Q3 Quarterly Internal Control Procedures	1.0	280.00	280.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client re: natural gas contracts and forward curves	0.6	270.00	162.00
03/15/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed updated core team testing documentation for financial reporting for Packard	2.4	390.00	936.00
03/15/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed workpaper's (sales, JE Testing & inventory); cleared review notes	2.0	650.00	1,300.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Logged in returned confirmations for the benefit liabilities for Delphi Corporation as of year end	0.5	270.00	135.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed incentive compensation expense with S. Kappler for Delphi Corporation	0.3	270.00	81.00
03/15/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Packard Treasury Benchmarks	3.5	450.00	1,575.00
03/15/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Researched engineering and development costs	2.8	390.00	1,092.00
03/15/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consulted on special attrition plan accounting	1.5	670.00	1,005.00

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03/15/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created and updated request list for expenditure business cycle testing	2.0	280.00	560.00
03/15/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with K. Fleming, C. Alsager, A. Bacarella, D. Ralbusky, J. Badie, K. Urek re: audit area deadlines	0.5	440.00	220.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed fixed asset open items with Fixed Asset Manager and Supervisor for Energy & Chassis	0.7	270.00	189.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed explanation from M. Stevenson, Analyst regarding year end engineering cost variance	0.4	280.00	112.00
03/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed account fluctuation questions for Headquarters operations	0.5	490.00	245.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with S. Reinhard regarding the open item list	0.3	280.00	84.00
03/15/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Delphi Technologies Inc workpaper	1.6	300.00	480.00
03/15/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Followed up on review notes for journal entry testing	0.5	280.00	140.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed data reconciliation with Watson Wyatt for valuation procedures	0.8	270.00	216.00
03/15/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended conference call with B. Plumb, B. Steiner, S. Coulter, S. Simpson to discuss specific audit procedures	1.0	450.00	450.00
03/15/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Met with J. Deluca to discuss governmental reporting procedures	1.3	75.00	97.50
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Tauro re: SAP application control testing	0.7	480.00	336.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with N. Leach, AP Analyst regarding AP non trade account	0.4	280.00	112.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed staff workpapers for the other post employment disclosure summary for Delphi Corporation	0.6	270.00	162.00
03/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Spoke to V. Ziemke regarding staff development needs for Dayo	0.3	650.00	162.50
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Commercial Expense	0.3	270.00	81.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Plant Closing Expense	0.4	270.00	108.00
03/15/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Recorded and documented client errors in the statement of passed adjustments	2.5	280.00	700.00
03/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed pension and other employee benefits account reconciliations with J Dokho	1.4	280.00	392.00
03/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with H.Frank re: Delphi trade settlement detail	1.2	240.00	288.00
03/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	0.5	480.00	240.00
03/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Developed summary of conclusions re: control activity 5.3.1.1	0.8	480.00	384.00
03/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed shared drive access user listing for appropriate users	2.3	280.00	644.00
03/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed support provided for accounts payable open invoice testing	3.3	270.00	891.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with engagement seniors and staff re: status update for the audit and timeline for the next week	0.3	270.00	81.00
03/15/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and participated in conference call with C Hodges, S Cruz, and K Parks about pension files	1.0	450.00	450.00
03/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the audit memo on labor and personnel matters and discussed with the client	0.5	390.00	195.00
03/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2004 tax provision to return analysis	3.2	525.00	1,680.00

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03/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended meeting with S. Szalony to discuss energy and Chassis internal controls audit	0.8	525.00	420.00
03/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of automotive holdings group inventory reserve and property workpapers	1.5	440.00	660.00
03/15/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Examined special tooling customer contracts	3.2	390.00	1,248.00
03/15/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the control activities to be tested as part of the application controls testing for SAP	1.2	275.00	330.00
03/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi Technologies Inc. workpapers and testing approach	1.0	440.00	440.00
03/15/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up with K.Frantz on lease testing and supporting documentation received	0.3	240.00	72.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed designation memo for derivatives	1.1	270.00	297.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared Q4 Analytic Review open item list for S. Reinhard	0.5	280.00	140.00
03/15/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted reconciliation model for controller datasets	2.9	500.00	1,450.00
03/15/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Recalculated warranty accruals.	3.0	200.00	600.00
03/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Pulled Hyperion trial balances for Delphi accrued liability account	1.1	200.00	220.00
03/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed financial reporting benchmark for Saginaw	1.8	480.00	864.00
03/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Footed Delphi tax account 5003 by state	1.6	200.00	320.00
03/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed shared drive access with Ed Rowe	0.5	280.00	140.00
03/15/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed independent testing for Expenditure	3.0	290.00	870.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with H. Bramer regarding Income Statement Logic setup	0.3	280.00	84.00
03/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for accounts receivable accounts at Delphi Saginaw division	2.7	240.00	648.00
03/15/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the testing procedures performed for inventory and safeguarding of assets cycle at different divisions with D. Rhoades	0.5	275.00	137.50
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the financial systems control testing	1.9	480.00	912.00
03/15/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed testing of royalties accrual	1.8	270.00	486.00
03/15/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed back-up of 2004 and 2005 audit files on 3/15/06	0.8	100.00	80.00
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the financial audit control deficiencies	0.9	480.00	432.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Sales Return work paper	1.9	280.00	532.00
03/15/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the Affiliated Computer Services (ACS) request list for roll forward testing with K Urek and C. Snyder	0.7	390.00	273.00
03/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit findings related to journal voucher supporting documentation for sas 99 testing as of 12/31/2005	2.4	290.00	696.00
03/15/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reconciled Delphi fee app hours to life to date; e-mailed M. Fleming and T. Miffleton and received the Delphi Feb data	2.0	375.00	750.00
03/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Requested and prepared documentation for headquarter treasury control testing	0.5	360.00	180.00
03/15/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client re: electronic funds transfer selections	1.3	200.00	260.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with B. Holliday re: wire testing questions	0.6	270.00	162.00

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03/15/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the changes in the segregation of duties summary memo relating to the segregation of duties testing procedures and results	2.1	275.00	577.50
03/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with J.Badie re: accounts receivable open notes	0.5	240.00	120.00
03/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing procedures on return of material authorizations for the Thermal and Interior division	1.8	270.00	486.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Amortization Expense	0.4	270.00	108.00
03/15/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Used ACL to validate active and inactive pension file counts and amounts	2.3	450.00	1,035.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed benefit liability open items with B. Murray	0.4	270.00	108.00
03/15/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed events and conversations re: finance employee with S. Coulter and B. Steiner	1.2	650.00	780.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. High, Accounting Manager regarding Troubled supplier	0.5	280.00	140.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and documented Deloitte actuary review of benefit liabilities to determine additional procedures to perform	3.8	270.00	1,026.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Other Cost of Goods Sold	0.5	270.00	135.00
03/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with client headquarter fixed asset control testing	2.0	360.00	720.00
03/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on physical inventory count sheet (tag to floor) for Warren	2.2	200.00	440.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented AP non trade account explanation from N. Leach, AP Analyst	0.4	280.00	112.00
03/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for allied accounts eliminations for Delphi Steering division	1.8	240.00	432.00
03/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for the headquarters expenditure manual workpapers	3.0	280.00	840.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Sales non-GM	0.6	270.00	162.00
03/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	1.0	525.00	525.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with S. Shah intercompany loans and net present value recalculation formula	1.6	270.00	432.00
03/15/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Participated in phone conversation with the internal control coordinator, B. Krauseneck	0.9	280.00	252.00
03/15/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Packard Division	3.8	290.00	1,102.00
03/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed business process internal controls benchmark documentation for Sarbanes audit	3.7	525.00	1,942.50
03/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed inter-company loan workbooks entries for inter-company hedge settlement	1.3	240.00	312.00
03/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Followed-up on Inventory cycle open items through discussion with client, N. Cash	1.1	280.00	308.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed review of international pension plan summary page for disclosure reporting purposes	2.5	270.00	675.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Reorganization Items Expense	0.5	270.00	135.00
03/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Sent emails requesting meetings for the headquarters' safeguarding of Assets	1.0	280.00	280.00
03/15/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated Packard Treasury re-performance testing workpapers	0.8	450.00	360.00

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03/15/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Test pre-petition and post-petition accruals.	1.0	200.00	200.00
03/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed supporting documentation for the debit entry of accrued expenses at Delphi Product and Service Solutions	1.2	270.00	324.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Interest Expense	0.3	270.00	81.00
03/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of automotive holding group accrued expense workpapers	2.5	440.00	1,100.00
03/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out bank confirmations for commodities for Headquarters	2.6	200.00	520.00
03/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on pre-inventory cut-off for Warren	1.5	200.00	300.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed intercompany asset sales for the Steering division	0.4	270.00	108.00
03/15/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed population of payments in order to make selections	3.1	200.00	620.00
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the application control testing scope and prepared work plans	1.7	480.00	816.00
03/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with L. High, J. Lowry and K. Ferrer to discuss special tooling amortization methodology	1.5	200.00	300.00
03/15/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	3.7	390.00	1,443.00
03/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Closed Interior joint venture testing review notes	0.9	200.00	180.00
03/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of open tax audit items - international	0.6	490.00	294.00
03/15/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed intercompany loan accounting entries with J. Aughton and A. Bacarella	0.7	340.00	238.00
03/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed treasury control deficiencies with C Snyder	0.5	280.00	140.00
03/15/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with the Delphi management team to schedule a plant visit to perform inventory and safeguarding of assets process walkthrough and testing procedures for Thermal and Interior division	1.8	275.00	495.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed construction work in progress for Energy & Chassis	0.8	270.00	216.00
03/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with engagement seniors and managers regarding status update for the audit	0.3	270.00	81.00
03/15/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented sales testing selections.	0.5	200.00	100.00
03/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed corporate treasury control documentation pertaining to commodities.	0.7	280.00	196.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with T. Bonanno, NA RMA Coordinator, re: Sales Return process	0.5	280.00	140.00
03/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters fixed asset control testing	1.0	360.00	360.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.3	270.00	81.00
03/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out bank confirmations for foreign exchange trades for Headquarters	2.7	200.00	540.00
03/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed operations model audit programs	1.3	390.00	507.00
03/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Requested and obtained documentation for headquarter fixed asset control testing	1.5	360.00	540.00
03/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting to discuss sample selection requests and coordination efforts with L. Tropea, S. Zalone	0.5	650.00	325.00
03/15/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in internal meeting to review progress, timing/milestone dates	1.0	750.00	750.00
03/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed and documented procedures on the Thermal and Interior division capitalized variance and lower of cost or market inventory valuations	3.6	270.00	972.00

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03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in manager and senior meeting re: deadlines and expectations	0.3	270.00	81.00
03/15/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Referenced Packard consolidation schedules as part of reporting	3.0	240.00	720.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open Item list	0.3	280.00	84.00
03/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit procedures to perform on outstanding checks in main disbursement accounts	0.4	390.00	156.00
03/15/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed J-calculation and made appropriate selections	1.9	200.00	380.00
03/15/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed deadline for substantive testing with S. Szalony, A. Bacarella, C. Alsager, D. Ralbusky, J. Badie and K. Urek	0.5	390.00	195.00
03/15/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with A Bacarella re: treasury subsequent disbursements testing	0.6	300.00	180.00
03/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room transactions	1.1	490.00	539.00
03/15/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and coordinated logistics and documents for 3/17 discussion with KPMG.	2.4	375.00	900.00
03/15/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed status of asset retirement accounting memo with Delphi personnel.	0.7	650.00	455.00
03/15/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control audit procedures and current findings related to internal audit effectiveness.	0.8	650.00	520.00
03/15/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with T. Wilkes to discuss document request list	0.5	290.00	145.00
03/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented pension and other employee benefits Walkthroughs	1.8	280.00	504.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in manager and senior meeting re: deadlines and expectations	0.3	270.00	81.00
03/15/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented physical inventory first and last five shippers and receivers.	2.0	200.00	400.00
03/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of Treasury and employee cost for energy and chassis	0.6	480.00	288.00
03/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed MSCS Orlando Hosting Facility - Information Technology Controls Workpapers	3.5	650.00	2,275.00
03/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior cost of sales testing	4.0	390.00	1,560.00
03/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed employee pension demographic follow up questions with E. Jester	2.6	200.00	520.00
03/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read news articles to evaluate subsequent events and impact on planned audit procedures	0.4	390.00	156.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed intercompany loan accounting entries with J. Aughton and S. Shah	0.7	270.00	189.00
03/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough for headquarter fixed asset control testing	3.0	360.00	1,080.00
03/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Organized headquarters' Sarbanes Oxley manual workpaper binders	1.5	280.00	420.00
03/15/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared us opeb memo assumption issues	3.6	490.00	1,764.00
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter expenditure control testing	0.9	480.00	432.00
03/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared meeting detailed agenda for meeting related to all remaining audit issues at Delphi Product and Service Solutions	2.1	270.00	567.00
03/15/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed reliance testing for Financial Reporting	2.6	290.00	754.00

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03/15/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed updated core team testing documentation for Packard	3.6	390.00	1,404.00
03/15/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consideration of and discussion with B. Plumb regarding J. Sheehan and B. Brust communications	0.3	620.00	186.00
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the employee cost meeting with D Pettyes	0.5	480.00	240.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Accounts Payable workpaper for Impala response	0.4	270.00	108.00
03/15/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed staffing issues with S. VanArsdell	0.5	650.00	325.00
03/15/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified pension records excluded because of RIC Indicator	3.1	450.00	1,395.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations provided for accounts receivable for Energy & Chassis	3.8	270.00	1,026.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed with Gordon Halleck, Manager Systems and Special Projects, journal entry testing for Revenue reversal	1.4	270.00	378.00
03/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated accounting memo log	0.5	490.00	245.00
03/15/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the revenue cycle of the Packard Division for which Deloitte was unable to re-perform the test procedures conducted by management	2.2	290.00	638.00
03/15/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed 1998 and forward working papers relating to warranty	2.4	650.00	1,560.00
03/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes on walkthroughs and benchmarking	2.2	280.00	616.00
03/15/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared correspondence with client re: payment selections for wires, electronic fund transfers and checks	2.4	200.00	480.00
03/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed and updated deficiency trackers for Saginaw	2.3	480.00	1,104.00
03/15/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared interim inventory notes.	1.8	200.00	360.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in conversation with client re: open items	0.5	270.00	135.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed restructuring model audit program supplement	0.4	270.00	108.00
03/15/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested upfront customer receipts	1.5	280.00	420.00
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the Affiliated Computer Services (ACS) request list for roll forward testing with K Urek and S Potter	0.7	480.00	336.00
03/15/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Inspected documentation received from M. Wilkes, updated request list	0.5	290.00	145.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on prepaid expenses for Energy & Chassis	1.1	270.00	297.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared interim review notes on intercompany derivatives and OCI calculations	3.9	270.00	1,053.00
03/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with C. Snyder to discuss workpaper status report	0.3	650.00	162.50
03/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to emails	0.5	650.00	325.00
03/15/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed information for fee application	0.3	490.00	147.00
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the treasury control deficiencies with J Green	0.5	480.00	240.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Interest Income	0.3	270.00	81.00

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03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Engineering Expense	0.5	270.00	135.00
03/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed current engagement status summary prepared by C. Snyder	1.0	650.00	650.00
03/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on post-inventory cut-off for Warren	2.0	200.00	400.00
03/15/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed workpaper's (sales, JE Testing & inventory); cleared review notes	4.2	650.00	2,730.00
03/15/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Follow-up discussion with G. Miller (GM Financial Shared Services) re: disbursements report request	0.3	390.00	117.00
03/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with L. Tropea to discuss the status of the engagement and sample selection issues	0.5	650.00	325.00
03/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with W Popiel re: headquarter expenditure walkthrough control testing	0.5	480.00	240.00
03/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Delphi Products and Service Solutions subsequent payment on outstanding receivables	2.2	240.00	528.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Corporate Cost of Goods Sold	0.4	270.00	108.00
03/15/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed open accounting issues with L. Marion	1.5	650.00	975.00
03/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended meeting with E Ludtke re: journal voucher testing for headquarters	0.3	270.00	81.00
03/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented information received from remaining plant contacts for fixed assets for Energy & Chassis	1.8	200.00	360.00
03/15/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched accounting for foreign exchange hedging and gas hedging	1.9	340.00	646.00
03/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open tax items with J. Erickson	1.6	525.00	840.00
03/15/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	1.4	390.00	546.00
03/15/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J.Aukerman and M.Howell re: status of the audit and Sarbanes Oxley along with the special review partner responsibilities	3.7	240.00	888.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with K. McCoy re: derivatives confirmation questions	0.6	270.00	162.00
03/15/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Initiated review of intercompany loans internal controls testing	1.4	525.00	735.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M Whiteman and H. Bramer regarding logic reset	0.6	280.00	168.00
03/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed hedge accounting treatment for intercompany loans	0.5	440.00	220.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with A. Murphy, Supplier Quality Engineer, re: Sales Return process	0.5	280.00	140.00
03/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with P. Brusate (client) re: significant subsidiary calculation	1.0	440.00	440.00
03/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed trade articles and periodicals re: Delphi to determine any impact on auditing procedures	0.5	440.00	220.00
03/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for investment accounts for Delphi Steering division	0.9	240.00	216.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed cash review notes for Energy & Chassis	1.3	270.00	351.00
03/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of automotive holding group inventory model audit program	1.5	440.00	660.00
03/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared two different bank confirmations received from bank to verify documents for Headquarters	2.9	200.00	580.00

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03/15/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed journal voucher EWE12	2.2	200.00	440.00
03/15/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed intercompany loan calculations and accounting for Singapore and Australia	1.6	340.00	544.00
03/15/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb regarding staffing matters	1.0	620.00	620.00
03/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with J Tomas re: accounts receivable open review notes at Delphi Product and Service Solutions	0.4	270.00	108.00
03/15/06	HOWELL, MATTHEW J	PARTNER	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J.Auckerman and M.Brenman re: requirements as a Special Review Partner and associated with this to understand and concur on risks.	1.0	650.00	650.00
03/15/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed warranty memos and details related to 2000 and 1999.	1.8	650.00	1,170.00
03/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Met with C Snyder re: headquarter expenditure walkthrough control testing	0.5	280.00	140.00
03/15/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed supporting documentation for warranty accrual	3.0	280.00	840.00
03/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voicemails	0.5	650.00	325.00
03/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and prepared documentation for headquarter fixed asset control testing	2.0	360.00	720.00
03/15/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated and cleared review notes for fixed asset control testing	2.5	280.00	700.00
03/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed request list and audit testing workpapers for controls that could be covered by financial audit testing	1.9	280.00	532.00
03/15/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reperformed and updated expenditure control testing template	3.8	280.00	1,064.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Accounts Payable workpapers and open items list	1.8	270.00	486.00
03/15/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion with Deloitte team re: Packard site visit	1.2	450.00	540.00
03/15/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed documentation requests with G. Naylor and T. Wilkes related to revenue cycle for Packard Division	1.0	290.00	290.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed explanation from C. High, Accounting Manager regarding Q4 Analytic Review	0.6	280.00	168.00
03/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for the headquarters expenditure cycle testing workpapers	4.0	280.00	1,120.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations provided for allowance calculation for Energy & Chassis	1.5	270.00	405.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed explanation from D. Maslanek regarding year end variance	1.0	280.00	280.00
03/15/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed treasury subsequent disbursements testing	2.4	300.00	720.00
03/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on obtaining proof of payment for pricing selection with N. Leach	1.0	200.00	200.00
03/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed cancelled hedging trades to bank payments	1.8	240.00	432.00
03/15/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Obtained requirements for the special partner review necessary for the audit in the current year and referenced the audit workpaper to the checklist for ease of review	2.5	240.00	600.00
03/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi analysis for property tax accruals	0.7	490.00	343.00
03/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed and cleared review notes - Steering workpapers	3.8	490.00	1,862.00
03/15/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with W. Ensor to perform Expenditure	0.8	290.00	232.00

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03/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Coordinated transfer pricing conference call	0.7	525.00	367.50
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Other Income	0.4	270.00	108.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with seniors and staff re: update meeting	0.3	270.00	81.00
03/15/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed J. Sheehan email to B. Brust, chair of audit committee, and consideration of audit risk factors	0.3	620.00	186.00
03/15/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results of journal entry testing	3.9	270.00	1,053.00
03/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with A. Bacarella to discuss foreign exchange and commodities confirmations for Headquarters	0.6	200.00	120.00
03/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit status for subsequent disbursement testing	0.7	490.00	343.00
03/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Continued documentation of Inventory controls	2.3	280.00	644.00
03/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with J.Schmidt re: Delphi intercompany hedge settlement	0.7	240.00	168.00
03/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Follow-up with plant contact re: placed in service dates on selected assets	0.5	440.00	220.00
03/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed and cleared review notes for Delphi Product & Systems Solutions workpapers	3.3	490.00	1,617.00
03/15/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with S. Redina, Treasurer of South American regarding changes in the cash account	0.4	280.00	112.00
03/15/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meetings with client	0.6	290.00	174.00
03/15/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed variances of Cost of Sales	0.4	270.00	108.00
03/15/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Attended conference call with B. Plumb, B. Steiner, D. Olmore, S. Simpson to discuss specific audit procedures	1.0	670.00	670.00
03/15/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Assessed adequacy of test procedures performed by management on revenue cycle for Packard Division to determine whether a reliance strategy can be taken on the work conducted by management following re-performance procedures	3.7	290.00	1,073.00
03/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed email correspondence - Control Findings Identified during the Financial Statement Audit	0.5	650.00	325.00
03/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate accounting internal controls update documentation	1.3	525.00	682.50
03/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented settlement detail for inter-company loan hedges	2.1	240.00	504.00
03/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Contacted G. Stevons re: joint venture dividend cash receipts and financial statements	0.2	200.00	40.00
03/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.2	270.00	54.00
03/15/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented procedures around credit memos	2.9	390.00	1,131.00
03/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented Financial Reporting cycle controls	3.1	280.00	868.00
03/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended meeting with all Deloitte Delphi audit staff regarding timeline for audit substantive work completion	0.3	270.00	81.00
03/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed results of special tools testing with Janice L. and Lloyd High of Delphi Packard	1.5	390.00	585.00
03/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client re: SAS 99 questions	0.5	270.00	135.00

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03/15/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed reliance testing for Expenditure	1.7	290.00	493.00
03/15/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate audit report on human resource SOX deficiencies	0.5	390.00	195.00
03/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with D Bayles (Delphi) re: headquarter employee cost testing	1.0	525.00	525.00
03/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Met with D Pettyes and T Clarkston (Delphi) re: headquarter employee cost testing	1.0	280.00	280.00
03/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J Aughton and J Badie re: outstanding issues related to Delphi Product and Service Solutions	0.8	490.00	392.00
03/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with A.Perry re: derivatives cut-off testing	0.3	240.00	72.00
03/16/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated and evaluated open items list	0.4	390.00	156.00
03/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on various review notes on inventory testing	2.2	200.00	440.00
03/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 3/11/2006	2.5	290.00	725.00
03/16/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented differences between Delphi's warranty accrual amounts and amounts supported by supporting documentation	3.5	280.00	980.00
03/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated request list and documented financial audit related testing for Financial Reporting	1.4	280.00	392.00
03/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on material pricing testing	2.2	200.00	440.00
03/16/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed headquarter employee cost control testing analysis	0.8	525.00	420.00
03/16/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Assembled request list for Safeguarding of assets testing	0.5	290.00	145.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Q3 Quarterly Internal Control Procedures	0.6	280.00	168.00
03/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized fixed assets additions work paper for review for Energy & Chassis	2.6	200.00	520.00
03/16/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented understanding for accounts payable account 4113	1.0	280.00	280.00
03/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to email messages	0.5	650.00	325.00
03/16/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated audit status	1.1	390.00	429.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared headquarter employee cost control testing analysis	0.8	480.00	384.00
03/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Set up plant visit for Saginaw Energy and Chassis plant	0.8	280.00	224.00
03/16/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and coordinated logistics for 3/17 discussion with KPMG.	0.3	375.00	112.50
03/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Filled out Model Audit Program for Delphi derivatives	2.3	240.00	552.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with H Frank and R Huf (Delphi) re: Corporate Treasury control deficiencies	1.0	480.00	480.00
03/16/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed final reporting package and logged in tracking report for French units	0.6	100.00	60.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented AP testing workpaper	0.7	280.00	196.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with S Warnack re: headquarter fixed asset control testing	0.5	480.00	240.00
03/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding remaining audit issues at Delphi Product and Service Solutions	1.4	270.00	378.00

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03/16/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of headquarter, tax, pension and debt open items and issues.	2.1	650.00	1,365.00
03/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed validity of journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005	3.0	290.00	870.00
03/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented all interim inventory controls and finalized for review	3.8	280.00	1,064.00
03/16/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed re-organization fee accrual	3.8	300.00	1,140.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented procedures related to demographic testing for the other post employment life liability	0.8	270.00	216.00
03/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Updated status for headquarters control testing	1.0	280.00	280.00
03/16/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed finalized accounting memos and procedures performed regarding transaction details	3.4	650.00	2,210.00
03/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed support received for Delphi headquarters division accounts payable selections	0.9	240.00	216.00
03/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted a variety of clients re: trial balance reconciliations for different departments	3.1	200.00	620.00
03/16/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of employee cost control findings.	2.9	650.00	1,885.00
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Open Item List for Automotive Holdings Group	0.6	270.00	162.00
03/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory reserve analysis for Delphi Steering	2.0	390.00	780.00
03/16/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Core Team of Packard Employee Cost workpapers	0.8	450.00	360.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed explanation from C. High, Accounting Manager regarding year end sales fluctuations	0.5	280.00	140.00
03/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched trial balance amounts for different departments reconciliations	1.6	200.00	320.00
03/16/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read benefit plan amendments to determine effect on pension and OPEB liability	2.2	270.00	594.00
03/16/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated AS/2 with information from Change Order HPCO 54	0.4	270.00	108.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with H. Bramer, Analyst, regarding Q4 analytic review	0.3	280.00	84.00
03/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended meeting with F. Nance re: testing performed at Packard division	1.2	480.00	576.00
03/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough for headquarter fixed asset control testing	2.0	360.00	720.00
03/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J Aughton and D Moyer re: outstanding issues related to Delphi Product and Service Solutions	0.8	270.00	216.00
03/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory lower of cost or market testing for Delphi Steering	1.2	390.00	468.00
03/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Prepared to do list and priorities for items that need to be completed by the end of the month	1.0	650.00	650.00
03/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi incentive compensation deferred compensation account rollforward	1.9	200.00	380.00
03/16/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the list of audit concern or open items with J. Aughton in preparation for meeting with client	2.0	440.00	880.00
03/16/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed transfer pricing audit procedures with R.Favor and review of transfer pricing documentation	1.5	750.00	1,125.00
03/16/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Finalized reconciliation of controller datasets and forwarded results to D.Moyer	2.7	500.00	1,350.00

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03/16/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Filed additional accounting memos from AS2 (10300 section) and provided to D. Moyer	0.3	100.00	30.00
03/16/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: Delphi Technologies Inc account fluctuations	0.8	300.00	240.00
03/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed shared drive security with E Rowe	0.5	280.00	140.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with N. Leach, AP Analyst regarding AP selection	0.4	280.00	112.00
03/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and discussed Thermal and Interior property rollforward with J. Meinberg and C. Gardea	2.7	270.00	729.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed subsequent event re: warranty with B. Lewis	0.3	270.00	81.00
03/16/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in discussion with client regarding payroll mater file control findings.	1.3	650.00	845.00
03/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented understanding obtained from financial analyst for outstanding trade listing for Headquarters	1.3	200.00	260.00
03/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and reviewed agenda for audit status meeting with client	0.7	490.00	343.00
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts receivable from the aging to Hyperion for Energy & Chassis	1.3	270.00	351.00
03/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager about fixed assets open items and priorities for Energy & Chassis	0.8	200.00	160.00
03/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Summarized material weakness list for internal controls audit	0.5	525.00	262.50
03/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Began final rollforward documentation for all cycles	1.1	280.00	308.00
03/16/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Recalculated warranty accruals.	3.3	200.00	660.00
03/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed Delphi Steering division review notes for accounts receivable, property, and special tools	0.6	240.00	144.00
03/16/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated and referenced the summary of misstatements schedule	1.0	240.00	240.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter safeguarding of assets walkthrough testing	1.1	480.00	528.00
03/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed JV FRR27 and FRR 8 with L. High	0.5	200.00	100.00
03/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented and updated control testing for expenditure cycle	3.8	280.00	1,064.00
03/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed HR Control frameworks and initial testing results for meeting scheduled for later	1.0	650.00	650.00
03/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Met with F. Ferguson, Security Supervisor, regarding headquarters' control testing for safeguarding of assets	3.0	280.00	840.00
03/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Cleared review notes on accounts receivable workpapers	2.1	490.00	1,029.00
03/16/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read Change Order agreement from Hewlett Packard for the HPCO 54 to determine FAS13 implications	2.6	270.00	702.00
03/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarter treasury and fixed asset control testing	1.5	360.00	540.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested AP invoices from N. Leach, AP Analyst	0.2	280.00	56.00
03/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared remaining notes and updated memo re: Poland factoring agreement	2.0	440.00	880.00
03/16/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	3.5	390.00	1,365.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with B. Murray re: demographic testing procedures and follow up questions	2.2	270.00	594.00

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03/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Evaluated testing status and expectations noted in demographic testing	1.5	390.00	585.00
03/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Packard special tooling summary of explanation and testing results	0.5	440.00	220.00
03/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created deficiency tracker for expenditure cycle	3.4	280.00	952.00
03/16/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched FAS13 Capital lease accounting	2.5	270.00	675.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the employee cost meeting with D Pettyes	0.5	480.00	240.00
03/16/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed internal control weaknesses at Saginaw	1.2	650.00	780.00
03/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated Delphi Products and Service Solutions confirmation control log	1.1	240.00	264.00
03/16/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with T. Wilkes to perform follow up work for expenditure testing	1.1	290.00	319.00
03/16/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed updated inventory price testing	2.9	390.00	1,131.00
03/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed procedures relating to disbursements out of wire room	1.6	270.00	432.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the meeting with H Frank and R Huf (Delphi) re: Corporate Treasury control deficiencies	0.7	480.00	336.00
03/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Requested supporting documentation regarding detailed payables selections for Delphi Product and Service Solutions	0.3	270.00	81.00
03/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated linking of control deficiencies identified during controls audit to identify material weaknesses	1.3	525.00	682.50
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with K. McCoy to discuss property issues and setting priorities.	0.8	270.00	216.00
03/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed documentation of fourth quarter review at Automotive Holdings Group	3.9	240.00	936.00
03/16/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control audit procedures and current findings related to internal audit effectiveness.	1.2	650.00	780.00
03/16/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed warranty accrual analysis performed as of 9/30/2005 with P. Harshman, Delphi	1.5	280.00	420.00
03/16/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed tooling issues at Packard with M. Crowley	0.8	650.00	520.00
03/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated request list for expenditure control testing	1.9	280.00	532.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: Affiliated Computer Services (ACS) control testing	0.5	480.00	240.00
03/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed benchmarks re: Saginaw business process testing	1.3	480.00	624.00
03/16/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated preparation of Packard Roll-Forward workpapers	1.0	450.00	450.00
03/16/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed prior year warranty roll forward and discussed with M. Crowley and J. Aughton	2.3	650.00	1,495.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented year end variance analysis work paper	2.3	280.00	644.00
03/16/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with J. Badie and D. Moyer re: outstanding issues related to Delphi Product and Services Solutions.	0.8	650.00	520.00
03/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared open items list for headquarters subsequent disbursement testing	0.7	240.00	168.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed D. Maslanek, Analyst regarding Analytic Review explanation	0.5	280.00	140.00

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03/16/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Generated global general computer control deficiency report for engagement management	0.2	390.00	78.00
03/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client re: battery shipments from Energy and Chassis at time of sale to Johnson Controls Incorporated	1.3	240.00	312.00
03/16/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed accrued liabilities testing	3.7	390.00	1,443.00
03/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory price testing for Delphi Steering	1.9	390.00	741.00
03/16/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detail of asset retirement obligation study and selected leases.	1.1	650.00	715.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Q4 Quarterly Internal Control Procedures	0.5	280.00	140.00
03/16/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed outstanding items with W.Kwok	0.5	240.00	120.00
03/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared detailed open items list for headquarters, Delphi Product and Service Solutions, and Delphi Medical Systems	1.4	270.00	378.00
03/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with L. Tropea and C. Snyder to discuss a control deficiency in HR's approval of changes to employee master files	0.5	650.00	325.00
03/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Obtained documentation for headquarter fixed asset control testing	2.5	360.00	900.00
03/16/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented reliance testing for E&S expenditures	0.8	290.00	232.00
03/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed with M. Wilkes open items requested re: Electronics and Safety division	0.3	480.00	144.00
03/16/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with the Delphi management team to schedule a plant visit to perform inventory and safeguarding of assets process walkthrough and testing procedures for Energy and Chassis division	1.7	275.00	467.50
03/16/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed independent testing for expenditure testing	1.5	290.00	435.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing for the United States pension plans	1.4	270.00	378.00
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Finance Manager - Commercial Accounts Analysis to discuss follow up questions on accounts receivable.	0.9	270.00	243.00
03/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: Noida quality issues for shipments not paid at Energy and Chassis	0.7	240.00	168.00
03/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed electronic fund transfer detail provided by the client to use in testing of payments	3.3	200.00	660.00
03/16/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated testing for expenditures based on documents received from P. Eade	1.2	290.00	348.00
03/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented Thermal and Interior joint venture dividend supporting documents	2.1	200.00	420.00
03/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated support and provided follow up questions on support obtained for accounts payable procedures	3.9	270.00	1,053.00
03/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed question for Electronics and Safety team on preproduction costs	0.4	390.00	156.00
03/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with J.Schmidt re: Derivative open notes	0.8	240.00	192.00
03/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized testing of interest expense for interim	3.9	270.00	1,053.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared the review notes in the headquarter expenditure control testing	2.4	480.00	1,152.00
03/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on JV FRR 48 and Q4 Sopra	1.7	200.00	340.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the headquarter expenditure design deficiencies	0.7	480.00	336.00
03/16/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Packard Division	3.9	290.00	1,131.00

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03/16/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read and responded to emails during the day from overseas	1.1	650.00	715.00
03/16/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the treasury and financial reporting application testing procedures and conclusions in the segregation of duties summary memo.	2.2	275.00	605.00
03/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with Paul Packet regarding purchasing in SAP	0.9	280.00	252.00
03/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed completeness of the accounting memo binder and provide for review	0.8	390.00	312.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Bermen regarding Q4 Analytic Review open notes	0.5	280.00	140.00
03/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed auditory procedures to detailed operations selections for headquarters	3.2	270.00	864.00
03/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed financial accounting standard 88 Mexican detail received from J. Dokho	2.3	200.00	460.00
03/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with M. Crowley and K. Ferrer re: Packard special tool accounting methodology	2.0	440.00	880.00
03/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing procedures on Thermal and Inventory cut-off of inventory shipments and receipts	3.7	270.00	999.00
03/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed summary of Affiliated Computer Services (ACS) control testing	0.4	525.00	210.00
03/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on disposal of capitalized maintenance analysis	1.5	200.00	300.00
03/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Met with D. Burke, Security Manager, regarding headquarters' safeguarding of assets	1.0	280.00	280.00
03/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced audit procedures performed on the balance sheet that relate to specific selections for headquarters operations testing	1.7	270.00	459.00
03/16/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed revised accounting memos and documentation regarding receivable agreements	1.1	650.00	715.00
03/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared listing of remaining headquarters operation selections needed and prepared listing of subsequent questions related to supported selections	1.9	270.00	513.00
03/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for Delphi headquarters division accounts payable accounts	1.8	240.00	432.00
03/16/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange MTM calculations	1.6	340.00	544.00
03/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with finance manager to discuss outstanding issues re accounts receivables sundry account for Energy & Chassis	0.4	200.00	80.00
03/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on 2005 spendings for prior year models	1.6	200.00	320.00
03/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed property asset impairment workpapers	1.0	440.00	440.00
03/16/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the segregation of duties audit testing workpapers to determine the additional information required to close the workpapers and open review notes	2.1	275.00	577.50
03/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed accounts receivable reserve workpapers	2.2	490.00	1,078.00
03/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out bank confirmations for commodities trades for Headquarters	2.1	200.00	420.00
03/16/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with D. Burns to discuss expenditure testing	0.7	290.00	203.00
03/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for accounts payable disbursement selections from Steering division	3.2	240.00	768.00
03/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with H.Frank re: the non-settlement of selected hedges	1.4	240.00	336.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the meeting with D Pettys and T Clarkston (Delphi) re: headquarter employee cost testing	1.4	480.00	672.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
03/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior property testing	2.1	390.00	819.00
03/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented interim Financial Reporting controls that were not on request list	3.9	280.00	1,092.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed plan amendment detail for hourly and salaried pension plans	0.3	270.00	81.00
03/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi incentive compensation fica account rollforward	1.2	200.00	240.00
03/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Documented walkthroughs for video surveillance of headquarters' safeguarding of assets	3.0	280.00	840.00
03/16/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared the us life memo	2.6	490.00	1,274.00
03/16/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented reliance testing for expenditures	2.7	290.00	783.00
03/16/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Held phone conversations with T. Holt to discuss expenditure testing	0.5	290.00	145.00
03/16/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi management's control objective templates for the safeguarding of assets cycle to determine the subject matter to be covered to perform the process walkthrough	2.0	275.00	550.00
03/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented corporate accounting pension control testing	2.3	280.00	644.00
03/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	1.0	525.00	525.00
03/16/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Assessed adequacy of test procedures performed by management on revenue cycle for Energy and Chassis Division to determine whether reliance can be taken	3.9	290.00	1,131.00
03/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared 3/11/2006 open items list for distribution to client	3.0	290.00	870.00
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on accounts payable for Energy & Chassis	1.4	270.00	378.00
03/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed MSCS Orlando Hosting Facility Information Technology Controls Workpapers - System Change Controls, Operations and Physical Security	2.5	650.00	1,625.00
03/16/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented explanations for fluctuations in Delphi Technologies Inc accounts	3.4	300.00	1,020.00
03/16/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed FAS 133 leadsheet	1.3	340.00	442.00
03/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages	1.5	650.00	975.00
03/16/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Investigate and determine lease criteria for IT lease.	1.0	200.00	200.00
03/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: SAS 99 journal entry testing	1.5	240.00	360.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Bayles (Delphi) re: headquarter employee cost testing	1.0	480.00	480.00
03/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with financial analyst re account reconciliations received for accounts receivables for Energy & Chassis	0.4	200.00	80.00
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on other assets for Automotive Holdings Group	0.8	270.00	216.00
03/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: business process testing at Packard	1.0	480.00	480.00
03/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: Delphi derivatives settlement detail	2.4	240.00	576.00
03/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed MSCS Orlando Hosting Facility Information Technology Controls Workpapers	1.5	650.00	975.00
03/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Responded to Delphi related emails and voicemails	0.7	280.00	196.00
03/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed e-mails from client re: cash reconciling items	0.9	270.00	243.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed invoices from AP selection testing	0.5	280.00	140.00
03/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts payable - interim lead testing for Delphi Steering	0.4	390.00	156.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing procedures to determine follow up questions for the client	1.8	270.00	486.00
03/16/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared deficiency tracker for fixed assets for Packard	2.6	390.00	1,014.00
03/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with C. Snyder regarding headquarter fixed asset control testing	0.5	360.00	180.00
03/16/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion with V. Ziemke re: Packard testing	1.0	450.00	450.00
03/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed MSCS Orlando Hosting Facility Information Technology Controls Workpapers	1.5	650.00	975.00
03/16/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued Packard Treasury re-performance testing workpapers	2.0	450.00	900.00
03/16/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed status of special tooling with Rich Hoffman	3.3	390.00	1,287.00
03/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debt workpapers for municipal bond interest	0.3	270.00	81.00
03/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated open items list	0.6	390.00	234.00
03/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding purchase price adjustment to the subsidy receivables balances for Delphi Product and Service Solutions	0.7	270.00	189.00
03/16/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated Delphi December and January monthly statement per instruction from J. Peterson	0.2	375.00	75.00
03/16/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated audit open items listing for distribution to client	1.1	490.00	539.00
03/16/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Searched on Deloitte Audit for capital lease test template	0.6	270.00	162.00
03/16/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared the us opeb memo	3.9	490.00	1,911.00
03/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with B. Murray (client) and B. Holliday re: Delphi technologies balance sheet and income statement fluctuations	1.0	440.00	440.00
03/16/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented test results for fixed assets for Packard	3.8	390.00	1,482.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented returned questions for the Steering division to address open notes	1.1	270.00	297.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes for the Steering division	1.2	270.00	324.00
03/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on JV FRR 27 testing	1.3	200.00	260.00
03/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory capitalization of variance at year end for Delphi Steering	1.1	390.00	429.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with L. Jones, Manager of Special Project regarding impairment loss	0.5	280.00	140.00
03/16/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed UK corporate audit reports and distributed to UK audit team	1.2	390.00	468.00
03/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided information to the client involving information needed to close items	1.3	200.00	260.00
03/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on consolidated allowance for doubtful accounts analysis	1.4	240.00	336.00
03/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out bank confirmations for foreign exchange trades for Headquarters	2.9	200.00	580.00

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03/16/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated AS/2 files with information obtained from Lease vs. Buy Analysis	1.2	270.00	324.00
03/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to questions from client re: derivatives open items and questions	1.4	270.00	378.00
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed open items with Fixed Asset Manager and Fixed Asset Supervisor for Energy & Chassis	0.6	270.00	162.00
03/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with A.Bacarella and client re: open items listing for all Headquarters Cash	1.6	200.00	320.00
03/16/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated accounting for pre-petition property tax calculation for classification in balance sheet	2.8	650.00	1,820.00
03/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented corporate account other employee benefits testing	2.5	280.00	700.00
03/16/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Test pre-petition and post-petition accruals.	4.0	200.00	800.00
03/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for headquarters' expenditure cycle control testing	3.0	280.00	840.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. Tucker, AR Analyst regarding Sales Return procedures	0.4	280.00	112.00
03/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed Thermal and Interior joint venture income journal entries	3.5	200.00	700.00
03/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with client to discuss headquarter treasury control testing	1.5	360.00	540.00
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review noted on accounts receivable for Energy & Chassis	2.3	270.00	621.00
03/16/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Followed up on review notes for journal entry testing	1.0	280.00	280.00
03/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented other special adjustment support provided by client for Automotive Holdings Group selections	3.9	240.00	936.00
03/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list to reflect status changes for Automotive Holdings Group	1.2	240.00	288.00
03/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Pettyes and T Clarkston (Delphi) re: headquarter employee cost testing	1.0	480.00	480.00
03/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts payable - year end lead sheet testing for Delphi Steering	1.1	390.00	429.00
03/16/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Answered review questions regarding inventory	1.0	280.00	280.00
03/16/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Held phone conversations with M. Wilkes to discuss open items and requested documentation	0.5	290.00	145.00
03/16/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed pension demographic testing with K. Fleming	0.3	650.00	195.00
03/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory lead sheets - year-end testing for Delphi Steering	0.8	390.00	312.00
03/16/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed summary memo of procedures performed	1.0	390.00	390.00
03/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with E. Ludtke and client re: cash open items	1.6	270.00	432.00
03/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Sent emails regarding safeguarding of assets testing	0.5	280.00	140.00
03/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Sent follow up questions re: capital leases to client	0.3	270.00	81.00
03/16/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Delphi Product and Service Solutions accounting memos (re: Borg and promotional allowances)	1.1	650.00	715.00
03/16/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Traced warranty accrual changes into the general ledger entries	2.5	280.00	700.00
03/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with J. Steele regarding receiving goods in SAP	1.1	280.00	308.00
03/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items listing	1.3	270.00	351.00

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03/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client investments open item	0.3	270.00	81.00
03/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Had discussion with t. bomberski related to reporting of control deficiencies	0.6	525.00	315.00
03/16/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the fourth quarter analytical review workpaper	3.5	240.00	840.00
03/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Working lunch meeting with C. Snyder and L. Tropea to discuss the status of the engagement and set priorities for the next two weeks	1.0	650.00	650.00
03/16/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed treasury subsequent disbursements testing	2.7	300.00	810.00
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Open Item List for Energy & Chassis	0.9	270.00	243.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open list for Detroit	0.3	280.00	84.00
03/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: business process testing at Delphi Product Safety and Services	0.3	480.00	144.00
03/16/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion with Delphi Management re: Packard testing	1.2	450.00	540.00
03/16/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed back-up of 2004 and 2005 audit files on 3/16/06	0.7	100.00	70.00
03/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Setup meetings with Delphi personnel for control testing	0.3	280.00	84.00
03/16/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	1.3	390.00	507.00
03/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detail for subsequent payment of outstanding receivables	1.3	240.00	312.00
03/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory lead sheets - interim testing for Delphi Steering	0.8	390.00	312.00
03/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough for headquarter treasury control testing	2.0	360.00	720.00
03/16/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed managements response of items purported to be closed or in progress	2.0	440.00	880.00
03/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Discussed engagement status and how the team is doing with L. Tropea	0.5	650.00	325.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Addressed manager review notes for operation testing procedures for the Steering division	0.5	270.00	135.00
03/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with financial analyst and discussed commodities outstanding trade listing for Headquarters	0.6	200.00	120.00
03/16/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Documented results of reperformance testing conducted on revenue cycle controls of the Packard Division	3.8	290.00	1,102.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with D. Vogel, AR Analyst regarding Sales Return policies	0.5	280.00	140.00
03/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of intercompany loans internal controls testing	1.4	525.00	735.00
03/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented corporate accounting pension control walkthroughs	3.2	280.00	896.00
03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with S. Medina, Treasury regarding South America cash variance	0.5	280.00	140.00
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented property tax adjustment for Moraine for Automotive Holdings Group	0.7	270.00	189.00
03/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Requested documentation for headquarter fixed asset control testing	1.0	360.00	360.00
03/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with H Frank and R Hof to discuss corporate treasury controls	1.7	280.00	476.00
03/16/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed benchmarking deficiency analysis for business process internal controls audit	3.6	525.00	1,890.00
03/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented all control deficiencies found through audit procedures to date for Delphi Product and Service Solutions	1.7	270.00	459.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Added documentation to the journal entry testing procedures performed for the Steering division	0.4	270.00	108.00

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03/16/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Q4 Analytic Review workpaper	1.6	280.00	448.00
03/16/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed journal entry support	2.5	270.00	675.00
03/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005	3.3	290.00	957.00
03/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for subsequent disbursement testing	2.4	240.00	576.00
03/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed operations workpapers	3.6	490.00	1,764.00
03/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed documentation on interim debt leadsheet	2.1	270.00	567.00
03/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations provided for warranty accrual for Energy & Chassis	0.5	270.00	135.00
03/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities and Steering	1.1	270.00	297.00
03/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	0.9	480.00	432.00
03/17/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Treasury re-performance testing workpapers	1.4	450.00	630.00
03/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw benchmarks	2.3	480.00	1,104.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. Borelli, South America Delphi Analyst, regarding South America tax variance	0.5	280.00	140.00
03/17/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with T. Wilkes to discuss expenditures testing	0.7	290.00	203.00
03/17/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Performed walkthrough with Francis Ferguson, Security Supervisor, regarding headquarters' control testing for safeguarding of assets	1.5	280.00	420.00
03/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared restructuring charges to prior year's summary and documented summary of Rio Bravo lease	3.5	270.00	945.00
03/17/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with D. Moyer and S. Szalony to discuss priorities and staffing	1.5	390.00	585.00
03/17/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented process surrounding the recording of adjusting entries	1.2	390.00	468.00
03/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared updated list of outstanding issues and responsibilities re fixed assets for Energy & Chassis	1.2	200.00	240.00
03/17/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for headquarters' expenditure cycle control testing	3.0	280.00	840.00
03/17/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Performed cursory review of binder number one for Entity level controls	0.8	525.00	420.00
03/17/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consulted on special attrition plan accounting	0.5	670.00	335.00
03/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion with client re: Headquarters open items	0.7	490.00	343.00
03/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed progress summary document for thermal and interior internal controls audit	2.7	525.00	1,417.50
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Bernmen regarding Q4 Analytic Review	0.4	280.00	112.00
03/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Obtained and reviewed documentation for headquarter fixed asset control testing	2.0	360.00	720.00
03/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed documentation for the quarterly internal control procedures for Q3 2005	0.4	390.00	156.00
03/17/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on Warren WH pre-inventory shipping testing	1.8	200.00	360.00

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03/17/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed status of client investigation of noted e-mail	0.5	650.00	325.00
03/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for Delphi Saginaw Steering division	1.2	240.00	288.00
03/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes and documented support received for accrued liabilities for Energy & Chassis	1.4	270.00	378.00
03/17/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of employee cost control findings.	0.8	650.00	520.00
03/17/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Documented walkthroughs for video surveillance of headquarters' safeguarding of assets	3.0	280.00	840.00
03/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter expenditure control testing	3.4	480.00	1,632.00
03/17/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Q4 Journal Entry testing	2.2	200.00	440.00
03/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with S. Szalony re: open review notes on Energy and Chassis audit areas	0.8	240.00	192.00
03/17/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed company car capital lease account	2.3	270.00	621.00
03/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation on Thermal and Interior fraud related journal entry testing	1.7	270.00	459.00
03/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of intercompany loans internal controls testing	0.8	525.00	420.00
03/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter expenditure walkthrough control testing	1.0	480.00	480.00
03/17/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up with S.Reinhart regarding tie out of the allied inventory balances	3.1	240.00	744.00
03/17/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of international reports.	0.4	650.00	260.00
03/17/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items list for pension testing.	0.7	650.00	455.00
03/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client reconciling cash item and accounting entries associated	0.3	270.00	81.00
03/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and participated in a meeting with client on the status of the benefit liabilities area	1.4	390.00	546.00
03/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Update open items list	0.4	270.00	108.00
03/17/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with D. Moyer and K. Fleming to discuss allocation of staff resources and responsibilities	1.5	440.00	660.00
03/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented and updated control testing for expenditure cycle based on obtaining original requests	3.4	280.00	952.00
03/17/06	KAPECKI, KENNETH WALTER	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed FAS 142, 144 review and participated in update meeting with KPMG and Deloitte team	2.0	525.00	1,050.00
03/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered and obtained Korea Delphi Automotive Components statutory and US generally accepted accounting principles adjustments	1.0	440.00	440.00
03/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed validations in SAP for the application controls testing procedures and gather supporting documentation	2.1	275.00	577.50
03/17/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Calculate retro pricing adjustment effect for sales testing	0.5	200.00	100.00
03/17/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	2.1	390.00	819.00
03/17/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for meeting with KPMG.	1.0	335.00	335.00
03/17/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced re-organization fee accrual to supporting documentation	3.4	300.00	1,020.00

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03/17/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed warranty accrual changes between 9/30/2005 and 12/31/2005	3.5	280.00	980.00
03/17/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared review notes throughout the entire working paper file	4.0	280.00	1,120.00
03/17/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with KPMG re: draft analysis	2.5	300.00	750.00
03/17/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Assembled open items list for Packard	0.5	290.00	145.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with K. Ferrer regarding Q4 review	0.3	280.00	84.00
03/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes for headquarters accounts receivable subsequent receipts workpapers	2.1	240.00	504.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed explanation supported by S. Reinhart regarding adjusting entry	0.4	280.00	112.00
03/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Steis re: SAP application control testing	1.3	480.00	624.00
03/17/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed, printed, and included Delphi accounting policies in the working papers	1.5	280.00	420.00
03/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with B. Murray re: open items for benefit liabilities	1.5	270.00	405.00
03/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J Badie regarding preparation for Delphi Product and Service Solutions audit status meeting	0.5	490.00	245.00
03/17/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made selection of cars to test for company car capital lease account	1.1	270.00	297.00
03/17/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Calculate retro pricing adjustment effect for sales testing	4.0	200.00	800.00
03/17/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with partners and managers re: audit status	1.2	490.00	588.00
03/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discuss of status and issues with L. Marion and M. Crowley.	1.3	650.00	845.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed Q4 Packard Open Deficiencies list	1.1	280.00	308.00
03/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with E. Hoch re: review notes on energy and chassis investments, inventory, and operations workpapers	1.0	440.00	440.00
03/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Rescheduled SAS 99 meeting with S. Johnson, J. Gilkes and K. Fleming	0.4	100.00	40.00
03/17/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with P. Racz	0.8	290.00	232.00
03/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Compiled additional questions for benefit liabilities	0.4	270.00	108.00
03/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out foreign exchange bank confirmations for Headquarters	2.1	200.00	420.00
03/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open status of Headquarters audit areas	1.3	490.00	637.00
03/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared a summary of items discussed during meeting with client regarding open issues at Delphi Product Service Solutions	0.4	270.00	108.00
03/17/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with K. Fleming and S. Szalony re: audit status	1.5	490.00	735.00
03/17/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated status meeting S. Szalony, D. Moyer, K. Fleming, B. Plumb and M. Crowley re: financial audit.	1.4	650.00	910.00

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03/17/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange confirmation procedures	0.6	340.00	204.00
03/17/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Packard Division	2.8	290.00	812.00
03/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 3/16/2006	3.3	290.00	957.00
03/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the headquarter employee cost testing with J Green	0.5	480.00	240.00
03/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi staff to understand support received for subsequent disbursement testing selections	0.8	240.00	192.00
03/17/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared partner cash notes	4.0	200.00	800.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Q4 analytic Review	1.5	280.00	420.00
03/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Participated in phone conversation with B. Krauseneck re: the internal control coordinator	0.8	280.00	224.00
03/17/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Updated status for headquarter control testing	1.0	280.00	280.00
03/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed additional requests and support needed for cancelled trade payments with client	0.3	270.00	81.00
03/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate employee cost change reports	1.2	480.00	576.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with S. Oliveira regarding South America income tax variance	0.4	280.00	112.00
03/17/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Sent emails regarding safeguarding of assets testing	0.5	280.00	140.00
03/17/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and modified the open items listing for distribution to the client	1.1	490.00	539.00
03/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with partners and managers to discuss status of audit and to set next week's priorities	1.5	650.00	975.00
03/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough for headquarter fixed asset control testing	2.5	360.00	900.00
03/17/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared summary of outstanding audit issues	1.2	300.00	360.00
03/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated reference documentation in operations model audit program at Automotive Holdings Group	2.1	240.00	504.00
03/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support and provided subsequent requests for VE warranty credits and accounting adjustments recorded by the client at Delphi Product and Service Solutions	1.2	270.00	324.00
03/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on repairs and maintenance testing for Delphi Packard	0.6	390.00	234.00
03/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with senior financial analyst re cancelled trades as of 12/31/2005 for Headquarters	1.1	200.00	220.00
03/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed reporting documents to Detroit corporate	0.8	390.00	312.00
03/17/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed questions regarding fourth quarter analytical review to W.Kwok	0.4	240.00	96.00
03/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed inventory notes for Automotive Holdings Group after discussion with management	2.5	240.00	600.00
03/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with D. Moyers, J. Badie, and client re: outstanding issues at Delphi Product and Service Solutions.	1.1	650.00	715.00
03/17/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on AR0536 and AR1210 analysis done by J. Lowry	1.5	200.00	300.00
03/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on equity for Automotive Holdings Group	0.3	270.00	81.00
03/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed summary of misstatements for Delphi Packard	0.7	390.00	273.00

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03/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi staff to discuss process of elimination of intercompany accounts	0.7	240.00	168.00
03/17/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated and reviewed list of open items and drafted communication to client and participating office teams	1.5	440.00	660.00
03/17/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Core Team of Packard Employee Cost workpapers	0.6	450.00	270.00
03/17/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the open items list for headquarters and thermal and interior audit areas	0.2	390.00	78.00
03/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detail and made selections of warranty credits issued in December 2005 for Delphi Product and Service Solutions	0.7	270.00	189.00
03/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior journal entry testing detail review notes	1.1	200.00	220.00
03/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3/17/06 e-mails regarding tax provision	0.3	525.00	157.50
03/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on long term debt for Automotive Holdings Group	0.4	270.00	108.00
03/17/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared Packard open items request list for Delphi Management	1.0	450.00	450.00
03/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out intercompany loan currency exchange rates	2.1	240.00	504.00
03/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items needed from client for debt, cash, and confirmations	1.2	200.00	240.00
03/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the segregation of duties summary memo updates with L. Tropea to determine additional changes to be made	0.5	275.00	137.50
03/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed information provided by client for cancelled trade payments	0.9	270.00	243.00
03/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte member firm Schedule H tax submissions	2.3	525.00	1,207.50
03/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated testing and cleared review notes for fixed asset control testing	1.1	280.00	308.00
03/17/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed updated auditing workpapers related to the Thermal and Interior division	2.2	650.00	1,430.00
03/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented demographic follow up questions	0.2	270.00	54.00
03/17/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly status meeting with B. Plumb, J. Aughton M. Crowley, D. Moyer and S. Szalony	1.0	390.00	390.00
03/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed cancelled trade documents obtained from client for Headquarters	1.6	200.00	320.00
03/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created follow up questions for financial accounting standard 88 Mexican detail received from J. Dokho	1.2	200.00	240.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. Ahle, Analyst regarding Europe income tax variance	0.3	280.00	84.00
03/17/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Requested update from Greg Anderson on status of journal entry responses	0.6	270.00	162.00
03/17/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with KPMG to review analysis	3.0	750.00	2,250.00
03/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with Fern Wan regarding status of expenditure requests	0.9	280.00	252.00
03/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and updated tax opens items list	2.2	525.00	1,155.00
03/17/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion re: Packard testing	0.5	450.00	225.00
03/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the headquarter employee cost testing with J Green	0.5	280.00	140.00
03/17/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed R&M testing with K. Frantz and analyzed information received	1.2	200.00	240.00

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03/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed responsibilities and prioritized tasks for Energy & Chassis	0.6	270.00	162.00
03/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi Mexican and United Kingdom 2004 international pension disclosures	3.1	200.00	620.00
03/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted financial analysts re derivatives open notes for Headquarters	0.8	200.00	160.00
03/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed deficiencies identified for headquarter and corporate internal control testing	1.9	525.00	997.50
03/17/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with B. Plumb, J. Aughton, M. Crowley, D. Moyer, and K. Fleming re: status of audit areas and open items	1.0	440.00	440.00
03/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed company's response to issues raised about responsibilities for financial reporting of assistant controller with S. Coulter, B. Steiner and D. Olemor	1.2	650.00	780.00
03/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.4	480.00	672.00
03/17/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Commodity testing	1.3	340.00	442.00
03/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: business process testing at Packard	0.8	480.00	384.00
03/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the documentation received so far from the Delphi management on segregation of duties conflict review to determine the process followed to review the conflict rules to be added to the summary memo	1.3	275.00	357.50
03/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Continued documenting rollforward testing and followed-up on open items for all cycles	3.1	280.00	868.00
03/17/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	2.2	390.00	858.00
03/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed back-up of 2004 and 2005 audit files on 3/17/06	0.8	100.00	80.00
03/17/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed analysis of T&I and steering presented by KPMG.	1.9	375.00	712.50
03/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed consigned inventory reconciliations as of 12/31/05 for Energy & Chassis	1.1	270.00	297.00
03/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Delivered paperwork for partner	1.3	290.00	377.00
03/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with D Tauro and L Tropea re: SAP application control testing	0.7	480.00	336.00
03/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation of Thermal and Interior sales and cost of sales testing	2.6	270.00	702.00
03/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Edited segregation of duties summary memo for internal controls review	1.8	525.00	945.00
03/17/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated income statement testing to address depreciation	2.8	390.00	1,092.00
03/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed income statements MAPS and supplemental MAPS for Delphi Packard	0.5	390.00	195.00
03/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on property testing for Delphi Packard	0.4	390.00	156.00
03/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with D Moyer, J Aughton, and client re: outstanding issues at Delphi Product and Service Solutions	1.1	270.00	297.00
03/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
03/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: Delphi Products and Service Solutions accounts receivable testing	1.3	240.00	312.00
03/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the SAP application controls testing meeting discussion with C. Snyder and D. Steis	1.3	275.00	357.50

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03/17/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed first segment of draft time material for completion and compliance - January monthly	2.1	500.00	1,050.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed explanation from L. Jones, Manager Special Project, regarding goodwill & impairment losses	0.4	280.00	112.00
03/17/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented expenditures testing based on meeting with P. Racz	0.7	290.00	203.00
03/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented plant closing expenses for Automotive Holdings Group	2.3	240.00	552.00
03/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory walkthrough from plant visit	1.2	280.00	336.00
03/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed walkthrough of Inventory and Safeguarding of Assets controls at Saginaw plant	2.1	280.00	588.00
03/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed reimbursable pre-production costs and special tool amortization with J. Clark	0.4	390.00	156.00
03/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the headquarter expenditure control deficiencies	2.1	480.00	1,008.00
03/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with Chris Zuller and Frank Nance of Delphi Packard re: status of audit and issues	1.5	390.00	585.00
03/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed wire transfer selections for testing	2.4	200.00	480.00
03/17/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Composed email to audit team and FAS team regarding SFAS 142 analysis.	0.7	300.00	210.00
03/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with J. Brooks (client) re: energy and chassis open items requested	1.0	440.00	440.00
03/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the application controls testing meeting outcome with L. Tropea and C. Snyder to determine the open items list	0.7	275.00	192.50
03/17/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed cost of sales and other journal entry testing	3.1	390.00	1,209.00
03/17/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Hewlett Packard capital leases	3.6	270.00	972.00
03/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Pettys (Delphi) re: headquarter employee cost testing	0.5	480.00	240.00
03/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2004 tax provision to return analysis	1.1	525.00	577.50
03/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Filled in derivative model audit program	0.9	240.00	216.00
03/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi management's control validations testing templates to determine the tests performed for the SAP application controls testing	2.1	275.00	577.50
03/17/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed information for November and December fee application	0.2	490.00	98.00
03/17/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with P. Racz to discuss expenditures testing	1.8	290.00	522.00
03/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Debriefed with D Tauro and C. Snyder re: SAP application control testing	0.8	525.00	420.00
03/17/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion with Delphi Management re: Packard testing	1.0	450.00	450.00
03/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed and documented procedures to test Thermal and Interior capitalized freight in inventory	1.7	270.00	459.00
03/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed segregation of duties summary memo for internal controls audit	1.3	525.00	682.50
03/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented reconciling cash item and related adjustment	2.4	270.00	648.00
03/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Contacted plant contact and documented information obtained for construction work in progress for Energy & Chassis	0.7	200.00	140.00
03/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared disposal workpapers for fourth quarter disposal selections at Delphi Steering division	2.8	240.00	672.00
03/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J Badie, J Aughton, and client re: outstanding issues at Delphi Product and Service Solutions	1.1	490.00	539.00
03/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on pre & post petition testing for Delphi Packard	0.4	390.00	156.00

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03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open Item list	0.2	280.00	56.00
03/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior journal entry testing detail review notes	1.6	200.00	320.00
03/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters fixed asset control testing	1.7	360.00	612.00
03/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior SAS 99 journal entry testing	3.1	390.00	1,209.00
03/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared updated listing of missing/incomplete confirmations for cash	0.9	200.00	180.00
03/17/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented explanations for fluctuations in Delphi Technologies Inc accounts	1.3	300.00	390.00
03/17/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange OCI methodology	0.2	340.00	68.00
03/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in audit status meeting with J. Aughton and L. Marion	1.0	650.00	650.00
03/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Adjusted 3/11/2006 open items list for distribution to client	2.2	290.00	638.00
03/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created selections for employee cost controls walkthroughs and testing	1.7	280.00	476.00
03/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard employee cost business process	0.5	480.00	240.00
03/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with P. Packet regarding the open reacquisition report run in SAP	0.9	280.00	252.00
03/17/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented journal entry support	1.5	270.00	405.00
03/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open items list for Automotive Holdings Group	0.4	270.00	108.00
03/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit results for operations account selections for headquarters	2.4	270.00	648.00
03/17/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange testing	2.9	340.00	986.00
03/17/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Delphi Valuation of T&I and steering with KPMG.	3.5	375.00	1,312.50
03/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with J.Schmidt re: intercompany loan settlement	1.1	240.00	264.00
03/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: offset to amortization expense to make selections for detail testing	1.3	240.00	312.00
03/17/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Organized full year of journal entries for management review	0.4	270.00	108.00
03/17/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on inventory cut-off review notes	1.3	200.00	260.00
03/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion with client re: wire room audit status	0.8	490.00	392.00
03/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed inventory selection procedures with B. Prueter and B. Kilgore for Delphi Steering	0.5	270.00	135.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with L. Jones, Manager Special Projects, regarding Goodwill & impairment year end variance	0.5	280.00	140.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with H. Matalani regarding South America tax issues	0.5	280.00	140.00
03/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented settlement detail for Delphi derivatives	2.4	240.00	576.00
03/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with D Pettyes (Delphi) re: headquarter employee cost testing	0.5	280.00	140.00
03/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated request list for expenditure control testing	1.9	280.00	532.00
03/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared updated listing of missing/incomplete confirmations for marketable securities	0.8	200.00	160.00

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03/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarter fixed asset control testing	1.5	360.00	540.00
03/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and organized e-mails regarding tax provision	1.6	525.00	840.00
03/17/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed treasury subsequent disbursements testing	2.3	300.00	690.00
03/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed employee cost documentation for controls testing	3.6	280.00	1,008.00
03/17/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. High regarding Q4 Analytic Review testing	0.5	280.00	140.00
03/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in weekly status meeting with B. Plumb, J. Aughton, S. Szalony, D. Moyer and K. Fleming	1.5	650.00	975.00
03/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared updated listing of missing/incomplete confirmations for securitization	0.4	200.00	80.00
03/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with client to discuss headquarter treasury control testing	1.3	360.00	468.00
03/17/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with KPMG re: initial findings of SFAS 142 and 144 valuations	2.5	335.00	837.50
03/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi staff to discuss municipal bond interest payable balance	0.4	240.00	96.00
03/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools ledger and rollforward as of 12/31/05 for Energy & Chassis	0.2	270.00	54.00
03/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with D Moyer regarding preparation for Delphi Product and Service Solutions audit status meeting	0.5	270.00	135.00
03/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support provided for accounts receivable for Energy & Chassis	3.6	270.00	972.00
03/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read and discussed GM press release and compared their error corrections relating to Delphi to our audit conclusions	1.4	650.00	910.00
03/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched accounting lease treatment for restructuring item	0.4	270.00	108.00
03/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: information needed for outstanding check selections needed for testing	1.6	200.00	320.00
03/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed procedures and open items for cash testing	0.8	390.00	312.00
03/17/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Debriefed with Deloitte team regarding SFAS 142 analysis	0.5	300.00	150.00
03/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with K. Smith (client) re: special tooling ledger asset records and reconciliation to general ledger	1.0	440.00	440.00
03/17/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb regarding finance employee	0.2	620.00	124.00
03/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended weekly audit status meeting with managers and seniors	1.0	270.00	270.00
03/18/06	RIEGLING, RYAN J	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Team Status Meeting	0.8	290.00	232.00
03/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed December 31, 2005 deferred tax analysis	3.7	525.00	1,942.50
03/18/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit procedures performed on re-organization fees	2.7	300.00	810.00
03/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented control issues from the financial audit substantive procedures	0.8	480.00	384.00
03/18/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in internal control team Sarbanes testing status meeting	1.2	290.00	348.00
03/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room transactions for gain testing	1.1	490.00	539.00
03/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed derivative confirmations to the outstanding trade listing	0.4	240.00	96.00

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03/18/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for weekly status meeting with team	0.8	390.00	312.00
03/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed and prepared information received and still outstanding re: electronic fund transfers	1.7	200.00	340.00
03/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed emails regarding the status of our audit procedures regarding the impairment analyses	0.5	650.00	325.00
03/18/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of accounts receivable and property workpapers	3.0	440.00	1,320.00
03/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared headquarters accounts payable workpapers for various disbursement subaccounts	2.9	240.00	696.00
03/18/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for headquarters' safeguarding of assets control testing and manual workpapers	3.0	280.00	840.00
03/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and submitted final fluctuation analysis related to headquarters operations testing	1.3	270.00	351.00
03/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended meeting with D Moyer, S Salzony, K Flemming, D Ralbusky, K Urek, A Bacarella, C Alsager regarding audit status update for the entire Delphi audit	1.0	270.00	270.00
03/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized construction work in progress work paper for review for Energy & Chassis	1.3	200.00	260.00
03/18/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	1.9	390.00	741.00
03/18/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated elimination of allied royalty payments	3.2	300.00	960.00
03/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared headquarter expenditure control deficiencies	0.7	480.00	336.00
03/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed main pension plan demographic selections to compile follow up questions for client	1.6	270.00	432.00
03/18/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	2.2	390.00	858.00
03/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly senior and staff meeting	1.0	270.00	270.00
03/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed business process budget to actual report for internal controls audit	1.3	525.00	682.50
03/18/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed data for fixed asset disposal requests	2.5	390.00	975.00
03/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: derivatives year end rolforward testing.	0.9	240.00	216.00
03/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out bank confirmations for foreign exchange trades for Headquarters	0.4	200.00	80.00
03/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented warranty accrual support as provided by Assistant Finance Director for Energy & Chassis	2.8	270.00	756.00
03/18/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Packard Division	3.6	290.00	1,044.00
03/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes and updated documentation of Thermal and Interior operations testing	3.2	270.00	864.00
03/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Summarized notes from audit committee December meeting.	1.1	650.00	715.00
03/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the index of the entity level controls binders and ensured all documentation was provided correctly	2.1	280.00	588.00
03/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation for independent expenditure testing	2.5	280.00	700.00

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03/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed updated Delphi 2005 pension disclosure sheet	1.4	200.00	280.00
03/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented derivatives release of other comprehensive income settlement	1.2	240.00	288.00
03/18/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed KPMG meeting results to determine next steps	1.0	750.00	750.00
03/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.5	270.00	135.00
03/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Filled in the Model Audit Program for Delphi derivatives	2.7	240.00	648.00
03/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.8	480.00	864.00
03/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debt audit procedures for headquarters	4.0	390.00	1,560.00
03/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Corporate accounting financial performance monitoring walkthrough testing	1.8	480.00	864.00
03/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared headquarters accounts payable workpapers for allied accounts	1.8	240.00	432.00
03/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income statement operation fluctuation questions	0.6	490.00	294.00
03/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed benchmarks and deficiency trackers for Saginaw division	2.6	480.00	1,248.00
03/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with engagement seniors and managers re: update and responsibility assignments	1.0	270.00	270.00
03/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools ledger and rollforward as of 12/31/05 for Energy & Chassis	0.4	270.00	108.00
03/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Singapore firm Attachment H and country memorandum	1.1	525.00	577.50
03/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began review of final debt testing	2.3	270.00	621.00
03/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of union talks.	0.4	650.00	260.00
03/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of staffing issues for the reminder of March and April	0.7	650.00	455.00
03/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and submitted detailed request for all unsupported and partially supported operation account selections for headquarters	3.7	270.00	999.00
03/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed updated Delphi 2005 other postretirement benefits disclosure sheet	2.3	200.00	460.00
03/18/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Attended team meeting to discuss progress on completion of controls audit 6 participants	0.4	525.00	210.00
03/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented derivatives cash settlement detail	1.4	240.00	336.00
03/18/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended weekly manager and senior accountant audit status update meeting and determined allocation of resources	1.0	440.00	440.00
03/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: derivatives memos	1.1	240.00	264.00
03/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed November 2005 deferred tax analysis	2.4	525.00	1,260.00
03/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Summarized control deficiencies for control objectives to material weakness areas	3.4	280.00	952.00

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03/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated status of all testing areas	0.6	280.00	168.00
03/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented special tools purchase orders and proof of payment received for Energy & Chassis	1.9	200.00	380.00
03/18/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Gathered and distributed audit requests received late on previous day and organized the remaining audit areas for divisional and headquarters workpapers	1.0	440.00	440.00
03/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed responses from client on open items for benefit liabilities	1.1	270.00	297.00
03/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed email related to KDAC audit	0.2	650.00	130.00
03/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated all trackers for rollforward, Inventory, and Financial Reporting	1.4	280.00	392.00
03/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: financial reporting for Thermal and Interior	0.3	480.00	144.00
03/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated treasury documentation related to lease agreements	1.9	280.00	532.00
03/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized debt information for review	1.8	200.00	360.00
03/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated priority list detailing responsibilities for benefit liabilities and Steering	0.4	270.00	108.00
03/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended internal control team Sarbanes testing status meeting with M. Kargela, D. Rhoades, R. Reigling, A. Ruhlig and L. Tropea	0.4	480.00	192.00
03/18/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement planning for staffing requirements	0.3	490.00	147.00
03/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with seniors and managers re: open items and issues	1.0	270.00	270.00
03/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2004 provision to return analysis	1.9	525.00	997.50
03/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented payment support received related to accounts receivable allowance for Automotive Holdings Group	0.4	270.00	108.00
03/18/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consideration of various Delphi audit matters	0.3	620.00	186.00
03/18/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly status meeting with D. Moyer, S. Szalony, J. Badie, A. Bacarella, D. Ralbusky, K. Urek, and C. Alsager	1.0	390.00	390.00
03/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the headquarter employee cost walkthrough control testing template	1.8	480.00	864.00
03/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began review of final derivatives testing for foreign exchange	3.9	270.00	1,053.00
03/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools tooling ledger for spending on selected items for Energy & Chassis	1.7	200.00	340.00
03/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	1.2	525.00	630.00
03/18/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Organized and indexed Sarbanes Oxley binders for Headquarters control testing	2.0	280.00	560.00
03/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finished documentation of rollforward testing	2.4	280.00	672.00
03/18/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Safeguarding of Assets	2.2	290.00	638.00
03/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room transactions for debit balance testing	3.1	490.00	1,519.00
03/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Received update re: status of E. Strzempek business process testing	0.4	480.00	192.00

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03/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support for trade accounts payable testing at Delphi Product and Service Solutions	1.2	270.00	324.00
03/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finished documentation of Financial Reporting interim testing	1.6	280.00	448.00
03/18/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in manager and senior audit status meeting	1.1	490.00	539.00
03/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented spending for special tools selections for Energy & Chassis	1.1	200.00	220.00
03/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Affiliated Computer Services (ACS) references within the headquarter expenditure control testing	1.2	480.00	576.00
03/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support for proposed adjustment related to sundry accounts receivable proposed adjustment	0.6	270.00	162.00
03/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Derived report from control audit tool to list all control deficiencies for transactions	1.2	280.00	336.00
03/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed testing procedures on pension benefit payments for the main Delphi pension plans	3.1	270.00	837.00
03/18/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for headquarters' expenditure control testing and manual workpapers	3.0	280.00	840.00
03/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed France firm tax memorandum	1.2	525.00	630.00
03/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed accounts receivable open items for Delphi Product and Service Solutions	0.7	270.00	189.00
03/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarter fixed asset control testing	1.3	360.00	468.00
03/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the press release issued by General Motors to evaluate impact on the Delphi audit	1.2	390.00	468.00
03/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed 2000 warranty workpapers and memo to understand roll-forward.	1.4	650.00	910.00
03/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized documentation for Thermal and Interior annual physical inventory adjustment	3.8	270.00	1,026.00
03/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough for headquarter fixed asset control testing	3.2	360.00	1,152.00
03/18/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed industry press release re: jobs bank accrual methodology	0.6	440.00	264.00
03/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and completed first round testing for expenditure reperformance testing	1.0	280.00	280.00
03/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed accounts receivable notes	0.7	240.00	168.00
03/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciled information from confirmations received and bank reconciliation of clients	2.9	200.00	580.00
03/18/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed automotive holding group memo re: retro price adjustment subsequent event entries	0.4	440.00	176.00
03/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters fixed asset control testing	1.5	360.00	540.00
03/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared list of open items for fixed assets for client review for Energy & Chassis	1.6	200.00	320.00
03/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented updated Delphi 2005 other postretirement benefits disclosure sheet	3.4	200.00	680.00
03/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from N. Lavigne related to income tax adjustments at Brazil and France units	2.1	390.00	819.00
03/19/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed considerations of 2004 10K-a	0.3	620.00	186.00

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03/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open non-US income tax issues	0.8	390.00	312.00
03/19/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items and next steps related to non-US income taxes with A. Miller	1.3	525.00	682.50
03/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from J. Erickson regarding income tax adjustments at various non-US units	1.8	390.00	702.00
03/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items and next steps related to non-US income taxes with J. Urbaniak	1.3	390.00	507.00
03/19/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items and prepared work plan for coming week.	2.1	650.00	1,365.00
03/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client re: depreciation expense for impaired assets detailed selections support at Automotive Holdings Group	0.6	240.00	144.00
03/20/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the fixed assets cycle of the Energy & Chassis Division	2.6	290.00	754.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed SAS 99 journal entries for Energy & Chassis	0.6	270.00	162.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Assistant Finance Director, General Accounting Manager and S. Szalony re: outstanding open items for Automotive Holdings Group	0.7	270.00	189.00
03/20/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Aftermarket testing and open issues.	1.1	650.00	715.00
03/20/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property working papers	1.1	650.00	715.00
03/20/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts receivable working papers	1.8	650.00	1,170.00
03/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: outstanding issues with bank confirmation collection	1.8	200.00	360.00
03/20/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued documentation of DPSS Fixed Assets	3.0	290.00	870.00
03/20/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified duplicate records in cash balance pension files	2.7	450.00	1,215.00
03/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Revenue benchmark workpaper	1.0	450.00	450.00
03/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated review of headquarters expenditure internal control testing	3.6	525.00	1,890.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Posted items to proposed adjustment schedule for Energy & Chassis	1.4	270.00	378.00
03/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Expenditure benchmark workpaper	1.0	450.00	450.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with client re: wire room audit procedures	1.2	490.00	588.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting disclosure for restructuring and stock options control testing	0.9	480.00	432.00
03/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with J Nolan regarding headquarter financial reporting design and control deficiencies	1.7	360.00	612.00
03/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented purchase order and proof of payment support received for special tools selections for Energy & Chassis	2.3	200.00	460.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J Badie and client regarding the recording of budgeted and actual fringe benefit costs to the divisional and headquarters ledger	0.6	490.00	294.00
03/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed final derivatives leadsheet	3.9	270.00	1,053.00
03/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented procedures performed on recurring consolidated journal vouchers	2.3	270.00	621.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures re: wire room accounting	2.7	490.00	1,323.00

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03/20/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and documented sales contracts	3.0	270.00	810.00
03/20/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Commodity Testing	2.8	340.00	952.00
03/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for the headquarters' expenditure cycle control testing	3.0	280.00	840.00
03/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with fixed assets supervisor for Energy & Chassis	1.1	200.00	220.00
03/20/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in call with audit team to discuss KPMG meeting on 3/17	0.5	335.00	167.50
03/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared manager review notes for Delphi Steering division accrued accounts payable accounts	2.8	240.00	672.00
03/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated accounting memo binders for newly issue or revised accounting memos	0.5	650.00	325.00
03/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read and updated stock incentive compensation model audit program for Delphi headquarters	2.2	270.00	594.00
03/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client in regards to journal entries recorded for the sale of the battery business at headquarters	0.7	270.00	189.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed impairment rollforward for Energy & Chassis	2.3	270.00	621.00
03/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with D Moyer and client regarding the recording of budgeted and actual fringe benefit costs to the divisional and headquarters ledger	0.6	270.00	162.00
03/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Created slide from Deloitte for Finance directors presentation	0.9	525.00	472.50
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Badie and B. Murray (client) re: battery business sale transactions	0.4	440.00	176.00
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of debit note testing for accounts payable	0.5	440.00	220.00
03/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested electronic fund transfer documentation for outstanding check information	3.1	200.00	620.00
03/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed open items to determine remaining follow up items needed for the Steering division	0.5	270.00	135.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with client re: lower of cost or market reserve	0.9	490.00	441.00
03/20/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed pre and post petition accruals	2.0	280.00	560.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.3	270.00	81.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Sales Return Testing	0.9	280.00	252.00
03/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with W. Luethge, R. Colby and D. Moyer re: 12/31/05 property tax accrual	1.0	525.00	525.00
03/20/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed KPMG analysis and develop questions regarding SFAS 142 analysis.	2.4	300.00	720.00
03/20/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified duplicate records between salary and hourly pension files	3.4	450.00	1,530.00
03/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Followed-up on open items for Financial Reporting cycle	0.6	280.00	168.00
03/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created Delphi headquarters incentive compensation open items to do list	1.2	200.00	240.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Participated in meeting with client re: Borg and Beck trademark accounting	0.6	490.00	294.00
03/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Expenditure reliance testing workpapers	1.3	450.00	585.00

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03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Bernmen regarding Adjustment entry testing	0.6	280.00	168.00
03/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented other post employment detail testing selections for benefit liabilities for Delphi Corporation as of year end	2.6	270.00	702.00
03/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Completed review of inter company loans control testing for the headquarters treasury group	3.2	525.00	1,680.00
03/20/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Attended meeting with D. Bayles to discuss upcoming presentation to finance directors	0.8	525.00	420.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with F. Nance, Internal Audit Director regarding Deficiencies in Internal Control over Financial Reporting files	0.5	280.00	140.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fixed assets additions for Energy & Chassis	1.4	270.00	378.00
03/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed accounting memo prepared by client and researched conclusion related to significant subsidiaries	1.7	650.00	1,105.00
03/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with S. Lovelady & client re: journal entry testing for Automotive Holdings Group	0.8	240.00	192.00
03/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed the inventory model audit program for Thermal and Interior	3.9	390.00	1,521.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with K. Ferrer, AERS Manager, regarding Q4 Analytic Review	0.4	280.00	112.00
03/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Read attorney letter received to evaluate response and impact on the audit	1.1	390.00	429.00
03/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation related to the appropriate approval of productive purchase orders	2.9	280.00	812.00
03/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Completed documentation for headquarters' safeguarding of assets testing	4.0	280.00	1,120.00
03/20/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange & Commodity OCI - Income release methodology	1.9	340.00	646.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with D. Gilmore, AP regarding AP invoice	0.4	280.00	112.00
03/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets independent testing for Saginaw Division	2.4	480.00	1,152.00
03/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented deficiency tracker for Financial Reporting cycle	2.3	280.00	644.00
03/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with Delphi staff to discuss the special tools ledger for the Steering division	0.2	240.00	48.00
03/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters fixed asset controls testing	1.5	360.00	540.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open Item list	0.3	280.00	84.00
03/20/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented deficiencies for DPSS Safeguarding of Assets	1.0	290.00	290.00
03/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed other post employment selections with S. Kappler	0.4	270.00	108.00
03/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Packard Treasury re-performance testing workpapers	0.5	450.00	225.00
03/20/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed SFAS 142 Step 2 valuation of TI and Steering	1.0	335.00	335.00
03/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim outstanding trades listing foreign exchange	1.2	270.00	324.00
03/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed physical inventory observation workpapers for Thermal and Interior	0.6	390.00	234.00
03/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and interior return materials and sales testing contracts and systems applications and product in data processing system entries	2.6	200.00	520.00

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03/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client in regards to subsidy receivables support for Delphi Product and Service Solutions	1.8	270.00	486.00
03/20/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the revenue cycle of the Energy & Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management	3.7	290.00	1,073.00
03/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes from Corporate Accounting testing and walkthrough	3.4	280.00	952.00
03/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Completed documentation for headquarters' safeguarding of assets walkthroughs	3.8	280.00	1,064.00
03/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Requested documentation from the client for headquarter fixed asset control testing	0.8	360.00	288.00
03/20/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed GM rebill journal entry with Gordon Halleck, Manager Systems and Special Projects	0.4	270.00	108.00
03/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Researched bankruptcy rules re: property tax allocation between pre-petition and post-petition periods	1.3	525.00	682.50
03/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and picked selections for Delphi 2002 deferred salary payout	1.2	200.00	240.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented explanation for Ford Mustang warranty accrual for Automotive Holdings Group	0.3	270.00	81.00
03/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit procedures applied to fringe benefit journal vouchers recorded on the headquarters ledger	0.7	270.00	189.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting preparation of consolidated balance sheet and statement of cash flow control testing	1.7	480.00	816.00
03/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 rate reconciliation analysis and support	2.3	525.00	1,207.50
03/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets deficiency tracker for Saginaw division	0.9	480.00	432.00
03/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed outstanding issues related to non-US income taxes	1.0	390.00	390.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented warranty accrual proposed entries provided by Assistant Finance Director for Energy & Chassis	1.1	270.00	297.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit status of Delphi Headquarters audit areas	0.3	490.00	147.00
03/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Followed-up on open items for Financial Reporting cycle with M. Wilkes	1.1	280.00	308.00
03/20/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Began drafting of time schedules for December and January monthly statements	0.6	500.00	300.00
03/20/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with team member to discuss SFAS 142 analysis	0.6	300.00	180.00
03/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and documented Delphi Thermal and Interior SPZOO, joint venture, elimination at a consolidated level	2.3	200.00	460.00
03/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed physical inventory cut-off testing of Delphi Steering	0.4	390.00	156.00
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed selection of consolidating journal vouchers for testing procedures	0.3	440.00	132.00
03/20/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented DPSS Employee Cost based on documentation provided by F. Wan	1.0	290.00	290.00
03/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated independent testing for the expenditure cycle	3.8	280.00	1,064.00
03/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed prior period tax adjustment memo re: France and Mexico dated 3/7/06	1.1	525.00	577.50
03/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed updated Seoul, Korea Deloitte Attachment H submission	0.3	525.00	157.50
03/20/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Test prepetition and post petition amounts for tax accruals to see if appropriate.	2.5	200.00	500.00
03/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi headquarters incentive compensation allocation to the divisions	3.8	200.00	760.00

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03/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on consolidated journal voucher recording spare parts inventory	2.8	270.00	756.00
03/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed listing of open audit areas and discussed items with B. Plumb and J. Aughton	1.8	650.00	1,170.00
03/20/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in internal meeting to review progress, timing/milestone dates	1.0	750.00	750.00
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with R. Reimnick (client) to discuss the remaining open questions on allied imbalances	1.0	440.00	440.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting review of accounts receivable allowance and goodwill impairment control testing	1.5	480.00	720.00
03/20/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed the inventory and safeguarding of assets walkthrough with the Production Control & Logistics Supervisor at the lake Orion plant for the thermal & interior division	3.8	275.00	1,045.00
03/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed stock incentive rollofford and leadsheets to determine testing procedures to be performed at the headquarter level	3.4	270.00	918.00
03/20/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed questions regarding fourth quarter analytical review to W.Kwok	0.4	240.00	96.00
03/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed pension and other post retirement expense testing for the year	1.4	270.00	378.00
03/20/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed status of Packard testing and open issues.	0.3	650.00	195.00
03/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed initial information provided for the adjustment to depreciation expense offset account at Energy and Chassis	2.3	240.00	552.00
03/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Obtained documentation from the client for headquarters fixed asset control testing	0.3	360.00	108.00
03/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with D Moyer in regards to budgeted and variance to actual journal vouchers recorded on the headquarters ledger	0.4	270.00	108.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented headquarter employee cost control and design issues for management presentation	0.5	480.00	240.00
03/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: fixed assets independent testing for Energy & Chassis division	0.2	480.00	96.00
03/20/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in call with Audit team to discuss SFAS 142 analysis	0.8	300.00	240.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with General Accounting Supervisor re: warranty proposed adjustments for Energy & Chassis	0.6	270.00	162.00
03/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed journal voucher supporting documentation related to miscellaneous headquarter entries	3.5	290.00	1,015.00
03/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared Steering workpapers for partner review	0.3	270.00	81.00
03/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim outstanding trades listing for commodities	3.2	270.00	864.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter safeguarding of assets walkthrough control testing	0.8	480.00	384.00
03/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided update to open items on Delphi Thermal and Interior to D. Praus	1.9	270.00	513.00
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Prepared for and attended meeting with C. Alsager and client regarding remaining audit requests to finalize the testing procedures	0.5	440.00	220.00
03/20/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed labor allocations and variances for inventory with B.Catron	0.5	280.00	140.00
03/20/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed current draft of open items list.	1.2	650.00	780.00
03/20/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and called Deloitte audit team re: status of SFAS 142 and 144 valuation analysis	1.2	375.00	450.00

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03/20/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated treasury subsequent disbursements	3.6	300.00	1,080.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Q3 & Q4 Internal Control Procedures	1.5	280.00	420.00
03/20/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued documentation of DPSS Treasury	2.0	290.00	580.00
03/20/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed property held for sale & tooling issues and possible adjusting entries related thereto.	0.6	650.00	390.00
03/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed A/P MAP and pre & post petition supplemental MAP for Delphi Steering	0.3	390.00	117.00
03/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client in regards to transferred personnel payroll packages for headquarters	1.1	270.00	297.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. Zerull, Packard Assistant Director regarding adjustment entries	0.5	280.00	140.00
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of the sales model audit program for energy and chassis and inventory in transit estimate	1.5	440.00	660.00
03/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on consolidated journal voucher recording company car leases	2.3	270.00	621.00
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of property and operations workpapers for energy and chassis	2.1	440.00	924.00
03/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed testing documentation for headquarter fixed asset control testing	2.1	360.00	756.00
03/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read attorney letter received to evaluate response and impact on the audit	0.3	390.00	117.00
03/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Shanghai in transit inventory greater than 90 days revised imbalance statement for Energy and Chassis	2.9	240.00	696.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate external reporting control testing	2.0	480.00	960.00
03/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	2.4	480.00	1,152.00
03/20/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Packard Safeguarding of Assets	1.0	290.00	290.00
03/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles and securities and exchange filings to evaluate impact on the audit	0.8	390.00	312.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and prepared audit analysis of Delphi's accounting for property tax accruals	1.1	490.00	539.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed headquarter expenditure cycle control testing	1.6	480.00	768.00
03/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined journal voucher supporting documentation of headquarter's correcting entries	3.4	290.00	986.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.2	270.00	54.00
03/20/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed final time compilations for completeness and staff compliance	3.9	500.00	1,950.00
03/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange settlement testing for final	3.9	270.00	1,053.00
03/20/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed prepaid expense working papers	0.4	650.00	260.00
03/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed year end testing for special tools for Delphi Steering	1.2	390.00	468.00
03/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.9	525.00	472.50
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed prepaid expose account 2685 for Energy & Chassis	0.4	270.00	108.00
03/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Extrapolated error for construction work in progress for Energy & Chassis	1.4	200.00	280.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with client re: property tax accruals	1.3	490.00	637.00
03/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed employee cost with L Criss, G Dantzler, and J Nolan	1.3	280.00	364.00

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03/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Extrapolated error for fixed assets additions testing for Energy & Chassis	1.6	200.00	320.00
03/20/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	3.4	390.00	1,326.00
03/20/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in control testing update discussion with L. Tropea including discussion of draft internal management presentation.	1.7	650.00	1,105.00
03/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed and performed procedures on Delphi analysis of inventory lower of cost or market reserve	1.7	270.00	459.00
03/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented Financial Reporting manual workpapers	3.9	280.00	1,092.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Sent email to client re: wire room audit questions	0.7	490.00	343.00
03/20/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed status of E&C testing and open issues.	0.2	650.00	130.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate treasury cash management control testing	1.0	480.00	480.00
03/20/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed further discussions with P. Harshman, Delphi, and documented understanding of changes from interim testing	2.0	280.00	560.00
03/20/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Made edits to AHG workpapers for additional information provided for Q3 and Q4 journal entries	2.7	270.00	729.00
03/20/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed 3-28-06 audit committee meeting agenda and consideration thereof	0.2	620.00	124.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with S Warnack re: status update on headquarter fixed asset control testing	1.0	480.00	480.00
03/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed inventory audit procedures for Thermal and Interior	2.2	390.00	858.00
03/20/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed potential misstatement entries with C.Zerull and obtained additional supporting documentation	3.5	240.00	840.00
03/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Headquarters employee cost review notes	2.1	280.00	588.00
03/20/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of revenue for Thermal and Interior	3.6	390.00	1,404.00
03/20/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed fixed asset disposals	2.5	280.00	700.00
03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed construction work in progress and developed calculation for proposed entry for Energy & Chassis	1.9	270.00	513.00
03/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed year-end inventory capitalization for Delphi Steering	1.2	390.00	468.00
03/20/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed status of Saginaw testing and open issues.	0.3	650.00	195.00
03/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Summarized effective control activities for Saginaw division	2.3	480.00	1,104.00
03/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated status for all cycles at all divisions	1.7	280.00	476.00
03/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided for testing of headquarters monthly rebilling of information technology and other administrative expenses to the divisions books	1.7	270.00	459.00
03/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented headquarters employee cost process memos for testing	1.5	280.00	420.00
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit procedures on allied accounts payable and receivable balances recorded as inventory in transit	1.0	440.00	440.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J Badie in regards to budgeted and variance to actual journal vouchers recorded on the headquarters ledger	0.4	490.00	196.00
03/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed testing perform on absorption variance for Delphi Steering	1.3	390.00	507.00
03/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi accounting for reorganization expenses	1.1	490.00	539.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with H. Bramer, Analyst regarding restatement entry testing	0.4	280.00	112.00

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03/20/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Energy & Chassis Division	3.8	290.00	1,102.00
03/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed inventory price testing for Delphi Steering	1.1	390.00	429.00
03/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Revenue walkthrough workpaper	1.3	450.00	585.00
03/20/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing on re-organization fees accrual	1.5	300.00	450.00
03/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed interim testing for special tools for Delphi Steering	2.3	390.00	897.00
03/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed inventory leadsheet - year end testing of Delphi Steering	0.7	390.00	273.00
03/20/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested fixed asset physical inventory results	3.1	390.00	1,209.00
03/20/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Test prepetition additions and deletions to determine if correct amount.	3.0	200.00	600.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed headquarter work papers and control testing with L Tropea	1.2	480.00	576.00
03/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Revenue flowchart workpaper	2.0	450.00	900.00
03/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented Roll-forward analysis and workpapers for all cycles	2.4	280.00	672.00
03/20/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the exceptions noted on the Steering Access list testing for segregation of duties test to close the audit workpapers	2.2	275.00	605.00
03/20/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Test prepetition additions and deletions to determine if correct amount in prepetition at year end.	2.5	200.00	500.00
03/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed corporate internal controls audit progress with C. Snyder	1.2	525.00	630.00
03/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support for the recording of debit memos in the accounts receivable balance of Delphi Product and Service Solutions	0.8	270.00	216.00
03/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in conversation related to expenditure testing with L. Wade	0.9	280.00	252.00
03/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed audit open issues with J. Sheehan	0.9	650.00	585.00
03/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business process status with C. Snyder and L. Tropea	0.5	480.00	240.00
03/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested wire transfer selections for outstanding check information	3.3	200.00	660.00
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended conference call with J. Clark re: status of electronics and safety and asset disposal	1.2	440.00	528.00
03/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared manager review notes for Delphi Steering division inventory accounts	2.8	240.00	672.00
03/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expenditure walkthrough and cleared review notes	1.6	280.00	448.00
03/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed lower of cost or market inventory analysis for Delphi Steering	1.8	390.00	702.00
03/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed SEC investigation with D. Wilson of Wilmer Cutler	0.7	650.00	455.00
03/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed special tools selections with fixed assets supervisor for Energy & Chassis	0.9	200.00	180.00
03/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed corporate treasury control deficiencies with H Frank	0.6	280.00	168.00
03/20/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed and recalculated pre-paid utilities calculation	3.8	270.00	1,026.00
03/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended internal control team Sarbanes testing status meeting with M. Kargela, D. Rhoades, R. Reigling, A. Ruhlig and L.Tropea	1.4	480.00	672.00
03/20/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed industry research for reasonable weighted average cost of capital.	2.0	335.00	670.00

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03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. Tucker, Accounts Receivable regarding Sales Return testing	0.4	280.00	112.00
03/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed business process internal controls audit progress with V. Ziemke	1.3	525.00	682.50
03/20/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the evidence to support the exceptions noted on the steering access list testing for segregation of duties test	2.1	275.00	577.50
03/20/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed testing and support necessary for adjustment entries posted by Packard	0.6	240.00	144.00
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to participating office inquiries and drafted communications to the inquires	0.5	440.00	220.00
03/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit findings related to related to headquarter's correcting entries	1.0	290.00	290.00
03/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough for headquarter fixed asset control testing	3.5	360.00	1,260.00
03/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed business process testing with L. Tropea	1.3	480.00	624.00
03/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed headquarters employee cost management assessments.	2.3	280.00	644.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with N. Leach, AP analyst regarding AP invoice	0.3	280.00	84.00
03/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit inquiries on Delphi purchase orders with General Motors to obtain additional accounts receivable assurance	0.9	270.00	243.00
03/20/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing of revenue for Steering	1.2	390.00	468.00
03/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed French factoring	1.2	650.00	780.00
03/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for the headquarters' safeguarding of assets walkthrough manual workpapers	3.0	280.00	840.00
03/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Revenue reliance testing workpapers	1.7	450.00	765.00
03/20/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the fixed asset cycle of the Energy & Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management	1.9	290.00	551.00
03/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared manager review notes for Delphi Steering division construction work in process accounts	1.6	240.00	384.00
03/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting posting entries control testing	0.6	480.00	288.00
03/20/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Finished documenting testing of DPSS Safeguarding of Assets	3.0	290.00	870.00
03/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received for fixed asset transfer selections for Energy & Chassis	1.7	200.00	340.00
03/20/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed operations working papers	2.3	650.00	1,495.00
03/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Electronic and Safety allied imbalance for intransit inventory at Energy and Chassis	3.4	240.00	816.00
03/20/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on fourth quarter analytical review	1.0	240.00	240.00
03/20/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made edits to Capital Lease workpapers	0.3	270.00	81.00
03/20/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed existing SAS 99 journal testing on Delphi Technologies Inc	3.9	300.00	1,170.00
03/20/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared various review notes within the audit file	3.5	280.00	980.00
03/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared listing of all reconciliation questions for client re: bank confirmations	2.9	200.00	580.00
03/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented foreign exchange trade confirmations for Headquarters	2.1	200.00	420.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Bernmen, AERS Senior regarding Q4 analysis	0.4	280.00	112.00

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03/20/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up with S.Reinhart regarding tie out of the allied inventory balances	0.5	240.00	120.00
03/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit findings related to journal voucher supporting documentation related to miscellaneous headquarter journal entries	2.0	290.00	580.00
03/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended meeting and made subsequent requests related to partially supported journal voucher selections from headquarters ledger	2.4	270.00	648.00
03/20/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed OCI, Balance Sheets & Income Reports	0.9	340.00	306.00
03/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented demographic testing procedures related to Delphi international pension plans	1.2	270.00	324.00
03/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented impaired assets detailed selections support for Automotive Holdings Group	0.9	240.00	216.00
03/20/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Valuation team to discuss questions regarding SFAS 142 analysis	0.8	300.00	240.00
03/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared subsequent disbursement workpapers for consolidated Delphi entity	3.6	240.00	864.00
03/20/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued documentation of DPSS Employee Cost	2.0	290.00	580.00
03/20/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Meet and discussed with Greg Anderson, Delphi and Erin Hoch, Deloitte & Touche, 3Q and 4Q journal entries	0.8	270.00	216.00
03/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated testing documentation related to expenditure testing regarding the processing of all goods and services received	2.1	280.00	588.00
03/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw design deficiencies	1.1	480.00	528.00
03/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the incentive compensation procedures to be performed and questions to be presented to the client	0.5	390.00	195.00
03/20/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in call with Franch engagement team regarding status.	0.5	650.00	325.00
03/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of the accrued liabilities workpapers for energy and chassis	1.5	440.00	660.00
03/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Expenditure walkthrough workpaper	1.2	450.00	540.00
03/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with C. Snyder regarding status update on headquarter fixed asset control testing	1.0	360.00	360.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. May, Analyst regarding restatement entries	0.4	280.00	112.00
03/20/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified duplicate records between cash balance and salary pension files	2.1	450.00	945.00
03/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Participated in conversation related to expenditure testing with B. Prueter, internal control coordinator	0.7	280.00	196.00
03/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized final control activity for Inventory cycle	1.2	280.00	336.00
03/20/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed property tax procedure obtained from Deloitte Detroit team	0.5	280.00	140.00
03/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated in conference call with Deloitte & Touche fair value specialist regarding impairment analysis testing	1.5	650.00	975.00
03/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed benefit liabilities open items and other post employment testing procedures with B. Murray	0.3	270.00	81.00
03/20/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented FY05 Analytic Review	1.8	280.00	504.00
03/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Retrieved additional testing samples from F. Ferguson for headquarters' safeguarding of assets testing	1.0	280.00	280.00

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03/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools detail provided by Fixed Asset Supervisor for Energy & Chassis	0.8	270.00	216.00
03/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client re: excess and obsolete inventory writeoff for Flint East plant site at Automotive Holdings Group	1.9	240.00	456.00
03/21/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the steering access list conclusions in the segregation of duties summary memo document	1.3	275.00	357.50
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted slide re: pre-approval of services for audit committee meeting	2.0	440.00	880.00
03/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared year end workpapers related to impairment accounts for Steering division	2.8	240.00	672.00
03/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: sales return report for January returns from customers at Energy and Chassis	0.8	240.00	192.00
03/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: JPMorgan Chase account reconciliations for Delphi China, DASHI, & Aircraft sub-lease revenues	1.8	200.00	360.00
03/21/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Thermal and Interior Inventory flowchart workpaper	3.5	450.00	1,575.00
03/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed metrics to link deficiencies with material weaknesses	1.6	525.00	840.00
03/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated interim testing for expenditure cycle	1.7	280.00	476.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client the lower of cost or market reserve	0.5	490.00	245.00
03/21/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed consignment reconciliations for vendors 1 - 7	3.3	270.00	891.00
03/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debt issuance fees	3.9	270.00	1,053.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed accounting memo for compressor inventory	1.2	490.00	588.00
03/21/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed outstanding items with W.Kwok	0.5	240.00	120.00
03/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Received update from team re: status of Energy and Safety fieldwork	0.3	480.00	144.00
03/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and submitted detailed open items listing for headquarters client management	0.7	270.00	189.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Attachment C for Q3 & Q4 from F. Nance, Director of Internal Audit	0.7	280.00	196.00
03/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting workers compensation walkthrough control testing	1.4	480.00	672.00
03/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed database created to summarize the global deficiencies	0.5	525.00	262.50
03/21/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Packard Treasury re-performance testing workpapers	1.0	450.00	450.00
03/21/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the status by area per the updated percentage of completion document	0.3	390.00	117.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Starr, Accounting Manager regarding Year end adjusting entries	0.5	280.00	140.00
03/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed employee cost business cycle for Saginaw division	1.8	480.00	864.00
03/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: BankOne accounts and reconciliations	1.9	200.00	380.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed monthly fee application	1.2	490.00	588.00
03/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed headquarter employee cost control testing with J Green	0.5	280.00	140.00
03/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarter fixed asset control testing	2.5	360.00	900.00
03/21/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of revenue for Thermal and Interior	2.8	390.00	1,092.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Clarified documentation re: allowance for doubtful account testing procedures performed for Steering	0.8	270.00	216.00

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03/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed testing procedures for system generated detailed selection related to asset impairment at Energy and Chassis	2.1	240.00	504.00
03/21/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed confirmation testing	1.8	340.00	612.00
03/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out foreign exchange trade bank confirmations for Headquarters	2.6	200.00	520.00
03/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior joint venture 2005 internal statements	2.5	200.00	500.00
03/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi financial accounting standard 88 Mexican entity detail to send to actuary	1.9	200.00	380.00
03/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for the headquarters' Safeguarding of assets control testing	0.5	280.00	140.00
03/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Archived pertinent Delphi Emails	2.0	280.00	560.00
03/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed fixed assets and special tools with fixed asset supervisor and C. Alsager for Energy & Chassis	1.1	200.00	220.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with H. Bramer, Analyst regarding joint venture entities	0.4	280.00	112.00
03/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted staff update meeting	0.7	650.00	455.00
03/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Passed all control testing documentation to applicable areas of interest prior to exiting the engagement	0.5	280.00	140.00
03/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared manager review notes for special tools amortization accounts for Delphi Saginaw division	3.2	240.00	768.00
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with B. Plumb, J. Aughton, D. Moyer, K. Fleming, C. Alsager, A. Bacarella, J. Badie, D. Ralbusky, K. Urek, E. Hoch, S. Zmuda, and E. Schrot to discuss status of audit procedures	0.7	440.00	308.00
03/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared manager review notes for inventory variance accounts for Delphi Steering division	3.4	240.00	816.00
03/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed status of audit	0.7	390.00	273.00
03/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented foreign exchange trade bank confirmations for Headquarters	2.4	200.00	480.00
03/21/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in team meeting on priorities for the next two weeks led by B. Plumb and J. Aughton	0.7	390.00	273.00
03/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Tested employee cost controls for headquarters	2.1	280.00	588.00
03/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed follow-up inquiries on Delphi accounts receivable open items with Delphi Packard personnel	1.3	270.00	351.00
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted follow-up communication with participating offices re: reporting packages	1.0	440.00	440.00
03/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Developed user friendly interface for control activity/control objective/control finding database	1.2	280.00	336.00
03/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Resolved issue of reliance on financial audit instead of additional sample	0.7	525.00	367.50
03/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for meeting with J. Nolan related to journal voucher supporting documentation related to third quarter accruals	0.3	290.00	87.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Accumulated questions on the benefit liability rollforward and expense testing for Delphi Corporation	0.8	270.00	216.00
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting to review the operations testing open notes with E. Hoch	0.5	440.00	220.00
03/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: business process testing approach	0.8	480.00	384.00

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03/21/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended Delphi team meeting	0.7	270.00	189.00
03/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Q3 2005 internal control procedures for Delphi Packard	0.2	390.00	78.00
03/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Requested documentation from the client for headquarter fixed asset control testing	0.4	360.00	144.00
03/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented minutes from the SAS 99 discussion with treasury	2.1	390.00	819.00
03/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of headquarters expenditure internal control testing	3.8	525.00	1,995.00
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed control activity identified for financial reporting cycle and mapped to the Delphi control framework	1.0	440.00	440.00
03/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: Toronto-Dominion bank reconciliation for Canadian vendor payments	0.8	200.00	160.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. Zerull, Packard Assistant Director regarding Excess and Obsolete entry testing	0.6	280.00	168.00
03/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the corporate accounting review of management's testing with J Green	0.5	280.00	140.00
03/21/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Continued to independently test control activities within the revenue cycle of the Energy & Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management	3.9	290.00	1,131.00
03/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed independent expenditure testing related to invoice processing	3.9	280.00	1,092.00
03/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in team meeting to discuss engagement issues	0.7	200.00	140.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuary review memo for extended disability liability recorded for Delphi	0.5	270.00	135.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Moyer re: Steering receivable testing	0.7	270.00	189.00
03/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented audit procedures applied to detail of returned goods for FAS 48 revenue adjustment at Delphi Product and Service Solutions	0.9	270.00	243.00
03/21/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Energy & Chassis Division	2.9	290.00	841.00
03/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed warranty rollforward for SEC letter and discussed with J. Aughton	2.1	650.00	1,365.00
03/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Participated in engagement team meeting to discuss status of the audit	0.7	240.00	168.00
03/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough for headquarter fixed asset control testing	3.2	360.00	1,152.00
03/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated independent documentation related to expenditure control testing	2.8	280.00	784.00
03/21/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed supporting documentation obtained for potential misstatement of entry related to Daesung	2.5	240.00	600.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented adjustment entries workpaper	0.8	280.00	224.00
03/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with fixed asset supervisor and C. Alsager for Energy & Chassis	0.8	200.00	160.00
03/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client and D Moyer regarding status of audit and remaining open issues at Delphi Product and Service Solutions	2.1	270.00	567.00
03/21/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Created resource model for roll off as work is completed	1.7	525.00	892.50
03/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed impairment policy and depreciation policy for Energy & Chassis	0.9	200.00	180.00

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03/21/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	2.3	390.00	897.00
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items list and updated as necessary with information provided by client	1.4	440.00	616.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed documentation of accounts receivable collections	0.4	490.00	196.00
03/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.2	525.00	105.00
03/21/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the revenue cycle of the Energy & Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management	3.4	290.00	986.00
03/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: reconciliation for CitiBank accounts and sub-accounts per confirmation	2.1	200.00	420.00
03/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Hooper in order to obtain information relating to Delphi's accounts payable system	0.7	270.00	189.00
03/21/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed further discussions with P. Harshman, Delphi, and documented understanding of changes from interim testing	3.5	280.00	980.00
03/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed commodities selections with financial analyst for Headquarters	0.8	200.00	160.00
03/21/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed consignment reconciliations for vendors 8 - 14	2.2	270.00	594.00
03/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter safe guarding of assets control testing	1.1	480.00	528.00
03/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized documentation on Thermal and Interior annual physical inventories	2.7	270.00	729.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared status of open items listing	0.6	490.00	294.00
03/21/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	3.5	390.00	1,365.00
03/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared most recent open items list for partner review and distribution to the client	3.7	290.00	1,073.00
03/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created database for control activity reporting	1.7	280.00	476.00
03/21/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accrued liability working papers	2.2	650.00	1,430.00
03/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Replied to all emails pertaining to engagement matters	0.5	280.00	140.00
03/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed financial reporting benchmark for Saginaw	0.8	480.00	384.00
03/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented Roll-forward Deficiency Tracker for all cycles	1.1	280.00	308.00
03/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed impairment control activity to determine effectiveness	0.7	480.00	336.00
03/21/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Continued to re-performed procedures executed by management to test internal controls in the revenue cycle of the Energy & Chassis Division	3.0	290.00	870.00
03/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented minutes from the SAS 99 discussion with human resources	2.0	390.00	780.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounts receivable allowance for doubtful account testing	1.1	490.00	539.00
03/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to comments on memo related to SEC letter and 2000 warranty.	0.4	650.00	260.00
03/21/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed operations working papers	1.9	650.00	1,235.00
03/21/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Followed up on journal entry selections	2.6	270.00	702.00
03/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed payment detail for interest payments	2.1	270.00	567.00

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03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open Item list	0.3	280.00	84.00
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented update of requested information on consolidated allied imbalance testing procedures	0.5	440.00	220.00
03/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed ATA procedures testing	0.9	390.00	351.00
03/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared manager review notes for Delphi's labor flowback accounts for headquarters division	1.6	240.00	384.00
03/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed 4th Q 2005 Global analytic review for Delphi Packard	0.7	390.00	273.00
03/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated status for all cycles at all divisions	0.8	280.00	224.00
03/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated pre-petition interest payable	1.9	270.00	513.00
03/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting 10-K footnote support walkthrough control testing	1.2	480.00	576.00
03/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with client to discuss headquarters employee cost control testing	1.0	360.00	360.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared memo re: hose warranty reserve by Delphi Steering	1.9	270.00	513.00
03/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for the headquarters' expenditure cycle control testing	0.5	280.00	140.00
03/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with senior manager headquarter fixed asset disposal control testing	0.7	360.00	252.00
03/21/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing of revenue for Steering	0.6	390.00	234.00
03/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes in equity for Energy & Chassis	0.5	270.00	135.00
03/21/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested pre-petition amounts for tax accruals to ensure proper classification and timing.	2.0	200.00	400.00
03/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: Energy and Chassis business process testing	1.2	480.00	576.00
03/21/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with the segregation of duties team lead to follow up on the additional information required on the exceptions noted on the Packard access testing	0.6	275.00	165.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities and Steering	0.6	270.00	162.00
03/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Finance Manager - Systems re: SAS 99 selection and consigned inventory.	1.1	270.00	297.00
03/21/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated incorrect disbursement to Korean entity	2.4	300.00	720.00
03/21/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed property tax accrual with K. Irwin, Delphi, and determined testing approach	1.0	280.00	280.00
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed open notes on operations testing workpapers for energy and chassis division	1.0	440.00	440.00
03/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed summary of control objectives linked to material weaknesses	1.1	525.00	577.50
03/21/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared workpaper files for manager review of SAS99 testing	0.3	270.00	81.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed documentation of receivable subsidy calculation	0.8	490.00	392.00
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the selections of consolidating journal vouchers with respect to specific identified risks	1.0	440.00	440.00
03/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client to discuss request list for Inventory cycle	0.6	280.00	168.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed joint venture true up calculation for Daesung	0.4	280.00	112.00

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03/21/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified duplicate records between hourly and cash balance pension files	1.3	450.00	585.00
03/21/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed PGM Lease memo	2.4	340.00	816.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed documentation of marketing development fund accrual	0.7	490.00	343.00
03/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received from fixed assets supervisor re special tools and impairments for Energy & Chassis	1.7	200.00	340.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Q4 analytic review	0.5	280.00	140.00
03/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued documentation of independent testing of fixed assets	2.5	290.00	725.00
03/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters fixed asset control testing	2.2	360.00	792.00
03/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to questions regarding derivatives and related testing.	0.5	650.00	325.00
03/21/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed status of certain items with B. Plumb via phone	0.3	650.00	195.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented year end adjusting entries workpaper for Q3 adjustments	0.6	280.00	168.00
03/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence received for Thermal and Interior consigned inventory	1.7	270.00	459.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed documentation of promotional allowance calculation	0.4	490.00	196.00
03/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Determined procedures necessary to audit consigned inventory for Energy & Chassis	2.4	270.00	648.00
03/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented employee cost controls for headquarters	3.2	280.00	896.00
03/21/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with Jermaine Badie on operations testing of monthly budget	0.4	270.00	108.00
03/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined journal voucher supporting documentation related to third quarter headquarter accruals	3.2	290.00	928.00
03/21/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed post-petition amounts for tax accruals with manager to determine if items were properly classified.	3.0	200.00	600.00
03/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented Anaheim invoice testing procedures related to plant closing expense at Automotive Holdings Group	1.6	240.00	384.00
03/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Backed up all AS/2 Files and hard drive Delphi Material	0.5	280.00	140.00
03/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting employee defined benefit plan walkthrough control testing	1.6	480.00	768.00
03/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and prepared detail for monthly allocation of expenses at headquarters for audit work to be performed	0.4	270.00	108.00
03/21/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed capital lease accounting for company cars	1.7	270.00	459.00
03/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued documentation of deficiencies for DPSS	0.5	290.00	145.00
03/21/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared various review notes within the audit file	1.0	280.00	280.00
03/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed withholding table deficiency to come to a conclusion of where the deficiency should lie	0.6	525.00	315.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed joint venture true up calculation for Shingsung	0.4	280.00	112.00
03/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: reconciliation for MobileAria cash accounts	1.2	200.00	240.00
03/21/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control findings related to employee costs and expenditures.	0.5	650.00	325.00

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03/21/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented shippers and receiver dates from system.	1.0	200.00	200.00
03/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Participated in discussions with M. Wilkes to obtain documentation necessary to complete testing	0.7	290.00	203.00
03/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Financial Reporting cycle control activities	3.9	280.00	1,092.00
03/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed NPI - Alabama for Delphi Steering	0.3	390.00	117.00
03/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Verified buy/sell relationship between customers and vendors in the general ledger system for Energy and Chassis	2.3	240.00	552.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. High, Finance Manager regarding SOPA entries	0.5	280.00	140.00
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed management memo re: operating segments and chief operating decision maker	1.5	440.00	660.00
03/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support provided for prepaid deposits to vendors for Energy & Chassis	1.6	270.00	432.00
03/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Spoke with S. Medina, Corporate Finance, regarding financial reporting lease transaction testing	0.5	280.00	140.00
03/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced debt amortization schedules	3.9	270.00	1,053.00
03/21/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented fixed asset physical inventory results	3.8	390.00	1,482.00
03/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in phone conversation with F. Wan related to outstanding requests for expenditure cycle	0.7	280.00	196.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Borg & Beck accounting memo	1.3	490.00	637.00
03/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on accrued liabilities for Energy & Chassis	1.5	270.00	405.00
03/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed detailed testing of sales for Delphi Medical Systems	1.2	270.00	324.00
03/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed request list and discussed with client	1.2	280.00	336.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Bernmen, AERS Senior regarding outstanding audit testing.	0.5	280.00	140.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Q4 Quarterly Internal Control Procedures	0.5	280.00	140.00
03/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Control Objective for financial reporting, lease transaction control testing	2.0	280.00	560.00
03/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended update meeting with Deloitte engagement team	0.7	200.00	140.00
03/21/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Wrote the segregation of duties significant deficiency for the internal controls audit	0.8	525.00	420.00
03/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed validity of journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005	1.0	290.00	290.00
03/21/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Thermal and Interior Inventory benchmark workpaper	3.0	450.00	1,350.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes for Delphi Steering receivables and inventory	1.9	270.00	513.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with engagement team to discuss status of audit and future plans	0.7	270.00	189.00
03/21/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in team meeting re: audit progress	0.7	300.00	210.00
03/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed JE testing for AHG	0.6	390.00	234.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. Tucker, AR Analyst regarding Sales Return testing	0.5	280.00	140.00

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03/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Began documentation for impairment amortization offset account related to Automotive Holdings Group	1.5	240.00	360.00
03/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: UMB Bank reconciliation from Delphi Medical Systems-Colorado	1.7	200.00	340.00
03/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created Database for control objective reporting	1.8	280.00	504.00
03/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed auditory procedures on support received for expanded testing selections of warranty credits issued for vehicle electronic products for Delphi Product and Service Solutions	1.3	270.00	351.00
03/21/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Searched consultation database for prior years consultations related to Delphi	0.8	650.00	520.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client and J Badie regarding status of audit and remaining open issues at Delphi Product and Service Solutions	2.1	490.00	1,029.00
03/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented results of testing of detailed selections of trade accounts receivable at Delphi Product and Service Solutions	2.3	270.00	621.00
03/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began recalculation of interest accrual for debtor in financing debt	1.8	270.00	486.00
03/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the corporate accounting review of management's testing with J Green	0.5	480.00	240.00
03/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.4	270.00	108.00
03/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued documentation of independent testing of Expenditures	2.0	290.00	580.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with B. Murray re: benefit liability overall rollforward questions	1.1	270.00	297.00
03/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued documentation of reperformance testing of Expenditures	2.0	290.00	580.00
03/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to questions regarding headquarters testing and planned procedures.	0.5	650.00	325.00
03/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Communicated the headquarter financial reporting control and design deficiencies to J Nolan (Delphi)	0.5	480.00	240.00
03/21/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered supporting documentation for treasury disbursements	3.8	300.00	1,140.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in status update meeting with engagement team	0.7	490.00	343.00
03/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed explanation for depreciation increase from 12/31/04 to 12/31/05 for Energy & Chassis	0.5	270.00	135.00
03/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in Delphi team meeting on timing and expectations going forward.	0.7	270.00	189.00
03/21/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the exceptions noted on the Packard access list testing for the segregation of duties test	3.7	275.00	1,017.50
03/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: Branch Bank & Trust reconciliation for Specialty Electronics	1.1	200.00	220.00
03/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi open items list	2.3	270.00	621.00
03/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate accounting assessment of management's testing	1.4	480.00	672.00
03/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion of status and issues with L. Marion.	2.1	650.00	1,365.00
03/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Q4 2005 internal control procedures for Delphi Packard	0.2	390.00	78.00
03/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated outstanding request listing for expenditure cycle	1.6	280.00	448.00
03/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with J Nolan to discuss Employee cost controls for headquarters	1.4	280.00	392.00

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03/21/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and documented sales contracts	2.1	270.00	567.00
03/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.9	480.00	912.00
03/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed headquarter employee cost control testing with J Green	0.5	480.00	240.00
03/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Safeguarding of Assets	0.7	480.00	336.00
03/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed questions presented by seniors on audit areas	0.4	390.00	156.00
03/21/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and documented information regarding labor and price variances for inventory	1.5	280.00	420.00
03/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed sales returns testing for Delphi Packard	0.8	390.00	312.00
03/21/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Sorted and compiled Delphi life to date time data as of February '06	2.6	375.00	975.00
03/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended Delphi audit update meeting with entire audit staff	0.7	200.00	140.00
03/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Roll-forward Deficiency Tracker and testing template	3.6	280.00	1,008.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with L. Jones, Manager of Special Projects regarding adjusted entries	0.5	280.00	140.00
03/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit results for operations fluctuation analytical testing for headquarters	3.6	270.00	972.00
03/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued documentation of deficiencies for E&S	0.8	290.00	232.00
03/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended meeting with the entire Deloitte audit team re: status of the audit	0.7	270.00	189.00
03/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed JE testing for Energy & Chassis	2.7	390.00	1,053.00
03/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi incentive compensation additional documentation received from S. Kappler	3.7	200.00	740.00
03/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Ralbusky re: Steering receivable testing	0.7	490.00	343.00
03/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	1.6	270.00	432.00
03/21/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared workpaper files for manager review of SAS99 testing	0.3	270.00	81.00
03/21/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Coordinated testing activities with financial audit and control audit teams.	0.7	650.00	455.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed joint venture true up calculation for Promotora	0.5	280.00	140.00
03/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of wire room testing.	0.2	650.00	130.00
03/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with John Nolan re: journal voucher supporting documentation	2.0	290.00	580.00
03/21/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered background information on pension fund disbursements	3.7	300.00	1,110.00
03/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared memo summarizing procedures related to SEC letter related to 2000 warranty.	3.3	650.00	2,145.00
03/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting other post employee benefits and pension valuation walkthrough control testing	2.0	480.00	960.00
03/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed incentive compensation rollforwards and supporting documentation with S. Kappler	2.2	200.00	440.00
03/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated deficiency tracker related to expenditure testing	1.1	280.00	308.00
03/21/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. Zerull, Packard Assistant Director regarding Q4 Analytic	0.4	280.00	112.00

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03/21/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed ATA calculations with Kim Ferrer	0.3	270.00	81.00
03/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued documentation of reperformance testing of Fixed Assets	2.6	290.00	754.00
03/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list with most recent information from audit seniors and managers	1.5	290.00	435.00
03/21/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the compensating controls review performed by Deloitte team in the segregation of duties summary memo	2.4	275.00	660.00
03/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Wrote memo regarding standard cost testing at Thermal and Interior	2.3	270.00	621.00
03/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed special tools policy for Delphi Steering	0.3	390.00	117.00
03/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of Aftermarket testing and open issues.	0.6	650.00	390.00
03/21/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed fixed asset disposal policy with M. McWorther, Delphi, determined proper accounting treatment and analyzed updated file from Delphi for disposals	3.5	280.00	980.00
03/21/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented WIP indicator testing.	2.0	200.00	400.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared detail for benefit liability questions	0.6	270.00	162.00
03/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented minutes from the SAS 99 discussion with security	1.9	390.00	741.00
03/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Safety open items	1.3	480.00	624.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with S. Kappler re: incentive compensation questions	0.6	270.00	162.00
03/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Supervisor and K. McCoy re: open items and additional requests	1.1	270.00	297.00
03/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Followed-up on open items with Internal Control Coordinator	0.8	280.00	224.00
03/21/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Continued drafting of time schedules for December and January monthly statements	2.8	500.00	1,400.00
03/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Clarified documentation re: accrued expenses and warranty items at the Steering division	2.3	270.00	621.00
03/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Drafted communication with assistant finance director to clarify our audit request related to core generator sales	0.4	440.00	176.00
03/21/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Review special tooling rollforward of activity	3.7	390.00	1,443.00
03/21/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed fixed asset final rollforward testing	3.4	390.00	1,326.00
03/22/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed updated file of special tools spending	2.5	390.00	975.00
03/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi US Pension demographic testing review notes	2.7	200.00	540.00
03/22/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consulted on special attrition plan accounting	3.0	670.00	2,010.00
03/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed business process control testing progress with V. ziemke	1.8	525.00	945.00
03/22/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the draft interim billing for December and January	1.8	650.00	1,170.00

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03/22/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated incorrect disbursement to Korean entity	2.7	300.00	810.00
03/22/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed warranty issue first with B. Steiner and then with M. Crowley	1.1	650.00	715.00
03/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the list of open controls within corporate accounting	1.8	480.00	864.00
03/22/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the inventory walkthrough performed at the lake Orion plant for the inventory business cycle testing at the Thermal & Interior division	2.8	275.00	770.00
03/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented control activities for Financial Reporting interim testing	3.9	280.00	1,092.00
03/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate accounting summary of progress made by J. walker	1.4	525.00	735.00
03/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with D. Fidler regarding accounts receivable collectibility analysis due to Delphi bankruptcy netting process	1.9	270.00	513.00
03/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 tax rate reconciliation workpapers	1.6	525.00	840.00
03/22/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tie out Delphi's year end schedule A.	1.0	200.00	200.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared workpaper files for Partner review of SAS99 entry testing	0.4	270.00	108.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with D. Petric, AP regarding Allied Inventory Schedule	0.7	280.00	196.00
03/22/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared postretirement audit memo for us plans	3.9	490.00	1,911.00
03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Rollforward work papers	1.8	480.00	864.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Sales Return work paper based on discussion with T. Bonanno, NA RMA Coordinator	0.6	280.00	168.00
03/22/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Processed information received from client related to excess and obsolete inventory from the Anderson plant of Automotive Holdings Group	0.9	240.00	216.00
03/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received from treasury department re cancelled trades for Headquarters	2.6	200.00	520.00
03/22/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed status of asset retirement accounting memo with Delphi personnel.	0.1	650.00	65.00
03/22/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Packard access list test conclusions within the segregation of duties summary memo	1.3	275.00	357.50
03/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 3/20/2006	1.8	290.00	522.00
03/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed audit workpapers for Steering	1.8	490.00	882.00
03/22/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Revenue re-performance testing workpapers	2.6	450.00	1,170.00
03/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed increase to environmental reserve for selected site	0.4	270.00	108.00
03/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed North American global HQ fluctuations	3.9	270.00	1,053.00
03/22/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed sales returns testing	2.0	240.00	480.00
03/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client re: internet sales accounting and promotional accruals at Delphi Product Services and Solutions	2.6	270.00	702.00
03/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed up with all needed information to complete open items for cash and debt	2.1	200.00	420.00
03/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed updated summary of audit adjustments for Delphi France Holding units	0.7	440.00	308.00
03/22/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: sales returns population for Energy and Chassis	3.1	240.00	744.00

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03/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed cleared notes - special tools testing for Delphi Steering	0.8	390.00	312.00
03/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed cancelled trades with A. Bacarella, financial analyst, and treasury for Headquarters	1.1	200.00	220.00
03/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed-up on percentage of completion on questions from the partners	0.8	390.00	312.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed fixed asset open items with P. O'Bee for the Steering division	0.4	270.00	108.00
03/22/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Completed documentation of three expenditure control activities	1.7	290.00	493.00
03/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed headquarters expenditures control documentation	3.4	280.00	952.00
03/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the headquarter fixed asset control testing status with C. Snyder and L. Tropea	0.5	360.00	180.00
03/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented receivable confirmation sent in the confirmation control for Delphi Product Services and Solutions	0.3	270.00	81.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with and discussed with Gordon Halleck, Manager Systems and Special Projects, the reconciliation of consignment inventory	0.7	270.00	189.00
03/22/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Assessed adequacy of test procedures performed by management on revenue cycle for Delphi Product & Service Solutions Division to determine whether a reliance strategy can be taken on the work conducted by management following re-performance procedures	1.6	290.00	464.00
03/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi incentive compensation plan payments	3.3	200.00	660.00
03/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Addressed questions received on benefit liability testing	0.4	390.00	156.00
03/22/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented control deficiencies for expenditure and safeguarding of assets	1.2	290.00	348.00
03/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented updated status of open and outstanding items for Delphi Packard	1.0	390.00	390.00
03/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on all Delphi divisional accounts receivable allowance workpapers to evaluate discrepancies in calculation methodology	3.2	270.00	864.00
03/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters fixed asset control testing	2.9	360.00	1,044.00
03/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with J Nolan re: obtaining a list of manual payments for control testing	0.8	480.00	384.00
03/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Followed-up on open items and finalized documentation for Financial Reporting cycle	1.2	280.00	336.00
03/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte Korea schedule H updated submission	0.8	525.00	420.00
03/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed questions received on operations testing related to legal accrual and relocation costs	0.6	390.00	234.00
03/22/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed a portion of the Thermal and Interior property audit workpapers	1.8	650.00	1,170.00
03/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Financial Reporting walkthrough	1.3	280.00	364.00
03/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation received for headquarters division Statements on Auditing Standards #99 testing	3.2	240.00	768.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on accounts receivable for Automotive Holdings Group	1.5	270.00	405.00
03/22/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Removed counter/correcting entries for time datasets	3.5	375.00	1,312.50
03/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed up with outstanding calculations for interest expense on long-term debt	2.4	200.00	480.00
03/22/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Test prepetition additional and deletions in 2006 to see if adjustment should be made to year end 2005.	2.5	200.00	500.00

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03/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi 2002 Incentive Compensation final payout file received from S. Kappler	2.1	200.00	420.00
03/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared listing of outstanding issues and cash confirmations for the client	1.9	200.00	380.00
03/22/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated request status for expenditure cycle open items	0.5	280.00	140.00
03/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of inventory reserve workpapers	1.0	440.00	440.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made edits to workpaper file based upon Manager review of SAS99 testing	0.3	270.00	81.00
03/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed company prepared memorandum re: France and Mexico tax true-up adjustments	2.3	525.00	1,207.50
03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior control financial reporting cycle	3.7	480.00	1,776.00
03/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched recognition and retention grant liability account in Hyperion	1.1	200.00	220.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with T. Bonanno, NA RMA Coordinator regarding Sales Return testing	0.5	280.00	140.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi and the UAW.	0.6	270.00	162.00
03/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: wire room disbursements	2.1	490.00	1,029.00
03/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed term loan and revolver interest accrual	1.1	270.00	297.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on long term debt for Automotive Holdings Group	0.8	270.00	216.00
03/22/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion with Deloitte team re: Packard and Thermal and Interior workpapers	1.3	450.00	585.00
03/22/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with client re: excess and obsolete inventory follow up questions for Flint East plant of Automotive Holdings Group	1.1	240.00	264.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed IT expense budget reconciliation with Deanna Raibusky	0.8	270.00	216.00
03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed Safeguarding of Assets for Headquarters with C. Snyder	0.5	480.00	240.00
03/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed and documented auditory procedures to the detailed operations selections for headquarters	3.2	270.00	864.00
03/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked to complete cash testing documentation	2.2	390.00	858.00
03/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with A.Bacarella, K.Fleming and client re: open items for Cash & Debt accounts	1.6	200.00	320.00
03/22/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed postretirement audit memo for us plans	3.0	490.00	1,470.00
03/22/06	GARRETT, GEORGE N	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed significance test for equity investee financial statements under Rule 3-09	1.5	670.00	1,005.00
03/22/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with J. Aughton accounting for intercompany loans	0.5	340.00	170.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed journal entries with Gordon Halleck, Manager Systems and Special Projects	0.4	270.00	108.00
03/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated 2343 form to document significant deficiencies for segregation of duties	0.9	525.00	472.50
03/22/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed control deficiency with J. Aughton and K. Urek for Expenditure	0.5	290.00	145.00
03/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures re: wire room disbursements	0.8	490.00	392.00

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03/22/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with the Production Control & Logistics Supervisor to gather the samples for receiving, shipping and scrap processes within the inventory cycle testing for the Thermal and Interior division	1.1	275.00	302.50
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on accounts receivable for Energy & Chassis	2.2	270.00	594.00
03/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Cleared closed review notes on prepaid expense workpapers	0.5	440.00	220.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented foreign demographic testing procedures	3.7	270.00	999.00
03/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed pre petition accrued liability allocation methodology workpaper	1.0	440.00	440.00
03/22/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Q4 Analytics	2.2	340.00	748.00
03/22/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the revenue cycle of the Energy & Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management	3.8	290.00	1,102.00
03/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2004 footnote workpapers re: France net operating loss deferred tax assets and 2005 France true-up adjustment	1.4	525.00	735.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Assistant Finance Director re: prepaid expenses and entry to eliminate buy/sell transactions.	1.1	270.00	297.00
03/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed accounts payable reconciliation testing for Delphi Steering	0.8	390.00	312.00
03/22/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed pre-petition testing performed by Deloitte & Touche staff	1.5	280.00	420.00
03/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed agreement with supplier of Thermal and Interior to understand accounting impact	2.2	390.00	858.00
03/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed safeguarding of assets control testing with V Ziemke	0.5	480.00	240.00
03/22/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed SAS 99 testing for Delphi Technologies Inc	2.6	300.00	780.00
03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: business process testing	1.3	480.00	624.00
03/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles and press release to determine impact on the audit procedures	0.9	390.00	351.00
03/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out foreign exchange trade bank confirmations for Headquarters	1.8	200.00	360.00
03/22/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Researched the buy/sell relationship between Energy and Chassis's customers and vendors	2.3	240.00	552.00
03/22/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified hourly active records to exclude from pension files based on RIC indicator	3.3	450.00	1,485.00
03/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed HQ open items status	0.3	270.00	81.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with S. Lovelady re: operation allocation testing procedures	0.8	270.00	216.00
03/22/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	3.8	390.00	1,482.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Sent email to Paul Sturkenboom with questions on IT expense allocation	0.3	270.00	81.00
03/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.5	525.00	262.50
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on accrued liabilities for Automotive Holdings Group	1.4	270.00	378.00
03/22/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted emails to R.Hoillet and response to D.Moyer re: expenses 2nd monthly	0.2	500.00	100.00
03/22/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and continued compiling Delphi time data	0.8	375.00	300.00
03/22/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Energy & Chassis Division	3.9	290.00	1,131.00
03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis control activity 4.1.2.4	0.4	480.00	192.00

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03/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed derivatives confirmation with A. Bacarella for Headquarters	0.7	200.00	140.00
03/22/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Edited the segregation of duties significant deficiency after partner review for the internal controls audit	1.3	525.00	682.50
03/22/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and edited warranty memo for consideration of 2000 charge to equity	2.5	650.00	1,625.00
03/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for meeting on open items in cash at headquarters	0.5	390.00	195.00
03/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the open notes on property workpapers and discussed with A. Bacarella to further clarify	0.5	440.00	220.00
03/22/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: dividend payments from joint ventures at Energy and Chassis	1.1	240.00	264.00
03/22/06	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed US OPEB actuarial results and final memo	3.0	710.00	2,130.00
03/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Tested headquarters expenditures control testing reliance on documentation received from core team.	2.4	280.00	672.00
03/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Revised control objective database finding report	1.8	280.00	504.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalize capital lease workpapers	1.3	270.00	351.00
03/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed explanations provided by client for certain derivatives requests	3.9	270.00	1,053.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Q4 Analytic Review from clarification from S. Oliveira, Delphi South America Analyst	0.5	280.00	140.00
03/22/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Provided workpaper review; tooling issue; held for sale asset issue; discussed completion date with J.Clark; reviewed SEOE; prepared for conference call with client.	2.4	650.00	1,560.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read 2005 general computer controls for the national benefit center re: Delphi corporation benefit liabilities	0.7	270.00	189.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Compiled responses to Deloitte actuary questions on the international pension plans for Delphi	0.9	270.00	243.00
03/22/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed fixed asset disposal file for completeness	2.5	280.00	700.00
03/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared request to client for outstanding check copies	0.2	490.00	98.00
03/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit workpapers for Delphi Product Systems & Solutions	0.6	490.00	294.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Update open items list for Automotive Holdings Group	0.3	270.00	81.00
03/22/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Thermal and Interior Inventory flowchart workpaper	1.0	450.00	450.00
03/22/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed year-end foreign exchange and commodity testing	2.3	340.00	782.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed other expense budget allocation including verification of amounts with Hyperion	2.2	270.00	594.00
03/22/06	KYRIAKAKIS, JONATHAN GEORGE	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Answered questions from team relating to the Company's foreign exchange hedges	1.9	490.00	931.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed inventory request for Steering division with B. Prueter and B. Kilgor	0.3	270.00	81.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.6	270.00	162.00
03/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Revised control activity database finding report	1.3	280.00	364.00

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03/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed accounts payable interim testing for Delphi Steering	1.8	390.00	702.00
03/22/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed allied inventory follow up with W.Kwok	0.5	240.00	120.00
03/22/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Continued documentation of expenditure independent testing	2.5	290.00	725.00
03/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed quarterly procedures for Delphi Steering	1.1	390.00	429.00
03/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed holdback on construction contracts for Delphi Steering	0.6	390.00	234.00
03/22/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Calculate tax accrual and what is pre versus post-petition	2.5	200.00	500.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed variance analysis from S. Oliveira, Delphi South America Analyst	0.6	280.00	168.00
03/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Erickson re: 12/31/05 deferred tax binders	0.5	525.00	262.50
03/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audited support for detailed sales selection for Delphi Medical Systems	1.1	270.00	297.00
03/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audited procedures performed on headquarters operations fluctuation analysis	1.6	270.00	432.00
03/22/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated independent testing for expenditure cycle related to duplicate purchase requests in SAP	2.8	280.00	784.00
03/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the headquarter fixed asset control testing status with S Warnack and L Tropea	0.5	480.00	240.00
03/22/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed presentations from Financial Task Team meetings.	2.1	650.00	1,365.00
03/22/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Fill out SAS Income statement MAPs.	2.0	200.00	400.00
03/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meetings with the client on cash and debt with A. Bacarella and E. Ludtke	1.7	390.00	663.00
03/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated status for all cycles at all divisions	0.4	280.00	112.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed investment review notes for Automotive Holdings Group	0.2	270.00	54.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Supervisor re: open items and information available for Energy & Chassis	0.9	270.00	243.00
03/22/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	3.1	390.00	1,209.00
03/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed the implication of rule 3.05 guidance in connection with significant subsidiary test under 3.09	2.3	440.00	1,012.00
03/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of operations testing workpapers	3.0	440.00	1,320.00
03/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 3/20/2006	3.5	290.00	1,015.00
03/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with K. McCoy and S. Shah and client re: derivatives open items	0.6	270.00	162.00
03/22/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified salaried active records to exclude from pension files based on RIC indicator	2.4	450.00	1,080.00
03/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with Internal Control Coordinator to obtain and discuss requested items	0.6	280.00	168.00
03/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed pre and post petition testing for Delphi Steering	1.4	390.00	546.00
03/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed derivatives with A. Bacarella, S. Shah and financial analysts for Headquarters	0.6	200.00	120.00

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03/22/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	3.5	390.00	1,365.00
03/22/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the evidence to support the exceptions noted on the Packard access testing for the segregation of duties test	2.8	275.00	770.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared workpaper files for Partner review of SAS99 entry testing	0.3	270.00	81.00
03/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed headquarters expenditures control testing documentation from core team	3.2	280.00	896.00
03/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented special tools support received from fixed assets supervisor for Energy & Chassis	2.3	200.00	460.00
03/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes for Inventory cycle	0.7	280.00	196.00
03/22/06	FALES, AARON M	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed property tax accruals re: pre and post petition split	0.1	390.00	39.00
03/22/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed intercompany loans workpapers and related guidance.	1.4	650.00	910.00
03/22/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated additional data into time schedules for December and January monthly statements	1.1	500.00	550.00
03/22/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered information on selected journals in SAS 99 testing	3.4	300.00	1,020.00
03/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with K. McCoy re: derivatives confirmation requests	0.7	270.00	189.00
03/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented fixed asset transfer selection support received from fixed assets supervisor for Energy & Chassis	1.3	200.00	260.00
03/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to e-mails re: income taxes	1.1	525.00	577.50
03/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared information and reconciliations for all cash accounts received thus far	3.1	200.00	620.00
03/22/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated and closed review notes for independent expenditure testing	3.4	280.00	952.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on accounts payable for Automotive Holdings Group	0.8	270.00	216.00
03/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Performed initial review for all open testing items	0.8	280.00	224.00
03/22/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed the Delphi time data for abbreviations and naming conventions	2.4	375.00	900.00
03/22/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented information obtained on disbursement to Korean entity	2.3	300.00	690.00
03/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed global analytic balance sheet and income statement for Delphi Steering	3.2	390.00	1,248.00
03/22/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed final testing report and attachment from Brazil.	3.3	650.00	2,145.00
03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.2	480.00	576.00
03/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with J Nolan regarding obtaining a list of manual payments for control testing	0.8	360.00	288.00
03/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on Delphi equity accounts for accrued dividend liability	3.1	270.00	837.00
03/22/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control audit procedures and current findings related to internal audit effectiveness.	0.9	650.00	585.00
03/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough for headquarter fixed asset control testing	1.3	360.00	468.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. High, Finance Manager regarding adjusted entries	0.4	280.00	112.00
03/22/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated deficiency tracker related to expenditure testing	3.8	280.00	1,064.00
03/22/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed status of warranty accrual testing with B. Plumb	0.4	650.00	260.00

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03/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with K. Fleming and E. Ludtke and client re: cash and debt open items	1.6	270.00	432.00
03/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented control activities for Financial Reporting independent testing	3.2	280.00	896.00
03/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with A. Bacarella and K. Fleming re: Headquarters audit status	0.6	490.00	294.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with A. Murphy, Supplier Quality Engineer regarding Sales return testing	0.5	280.00	140.00
03/22/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed description of activity for seniors and staff	2.0	375.00	750.00
03/22/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Further discussed property tax accrual with K. Irwin, Delphi, and tested allocation of property taxes	2.0	280.00	560.00
03/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed information sent by the client related to foreign pension plans	0.3	390.00	117.00
03/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with K. McCoy and client re: derivatives cancelled trade testing	1.1	270.00	297.00
03/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation received for environmental reserve estimates for Delphi headquarters division	3.2	240.00	768.00
03/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed fixed assets open items with C. Alsager for Energy & Chassis	0.6	200.00	120.00
03/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing procedures on special tools ledger received from Delphi Steering division	1.9	240.00	456.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Delphi Purchasing schedule	0.6	280.00	168.00
03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Summarized business process controls testing	1.8	480.00	864.00
03/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting financial performance walkthrough control testing to determine open items	2.0	480.00	960.00
03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Analyzed Safeguarding of Assets testing performed by Delphi Management	0.7	480.00	336.00
03/22/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed status of Aftermarket testing and open issues.	0.3	650.00	195.00
03/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented results of testing procedures performed on restructuring reserve for Delphi headquarters division	2.7	240.00	648.00
03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed application controls	0.6	480.00	288.00
03/22/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared various review notes within the audit file	2.5	280.00	700.00
03/22/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented items of interest in summary memo to be provided to Deloitte & Touche Detroit.	3.5	280.00	980.00
03/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed validity of journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005	1.7	290.00	493.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes addressed by the staff for Delphi Steering	0.9	270.00	243.00
03/22/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Thermal and Interior Inventory re-performance testing workpaper	3.1	450.00	1,395.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open Item list	0.2	280.00	56.00
03/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed and documented testing procedures on consolidated journal vouchers selected for testing	2.8	270.00	756.00
03/22/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared meeting agenda and status update	1.8	390.00	702.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Bernmen regarding allied inventory	0.5	280.00	140.00
03/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting walkthrough control testing to determine open items	3.6	480.00	1,728.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed stock incentive plans and recognition and retention grants for Delphi Corporation	1.8	270.00	486.00

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03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: Delphi Product & Safety Solutions divisions expenditure division	0.7	480.00	336.00
03/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi restricted stock unit plan for incentive compensation account	1.4	200.00	280.00
03/22/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled expense group 1, for 2nd Monthly statement	0.5	500.00	250.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented demographic procedures performed to the united states pension plans	1.3	270.00	351.00
03/22/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed expenditure control with T. Holt	0.8	290.00	232.00
03/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with D. Moyer and A. Bacarella to discuss open items on headquarters audit areas	0.5	390.00	195.00
03/22/06	UNDERWOOD, DAWN RENE	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documenting journal entries	2.5	270.00	675.00
03/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re: accounting for investment	1.1	490.00	539.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuarial memo re: extended disability for Delphi	0.4	270.00	108.00
03/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched recognition and retention grant expense account in Hyperion	1.6	200.00	320.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on accounts payable for Automotive Holdings Group	0.6	270.00	162.00
03/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France tax memorandum with S. Wolfe	0.5	525.00	262.50
03/22/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated and closed review notes for expenditure walkthrough	1.7	280.00	476.00
03/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed safeguarding of assets progress for the international internal control testing	1.6	525.00	840.00
03/22/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up with S.Reinhart and reviewed supporting documentation regarding tie out of the allied inventory balances	3.0	240.00	720.00
03/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: intercompany profit in inventory	0.4	490.00	196.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Year end adjusting entry workpaper	2.5	280.00	700.00
03/22/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified cash balance active records to exclude from pension files based on RIC indicator	2.3	450.00	1,035.00
03/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and interior deficiency tracker	1.3	480.00	624.00
03/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed cleared notes - inventory testing for Delphi Steering	1.3	390.00	507.00
03/22/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Completed engagement assessment for Delphi control testing assignment.	3.0	280.00	840.00
03/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed senior manager review comments related to internet sales at Delphi Product Services and Solutions	1.7	270.00	459.00
03/22/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of international reports due.	0.3	650.00	195.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed IT expense budget allocation including verification of amounts to Hyperion	3.1	270.00	837.00
03/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated the recording of accounts receivable reserves for transferred receivables at Delphi Product Services and Solutions	0.4	270.00	108.00
03/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed updates to the corporate audit tool with corporate audit tool team	0.5	525.00	262.50
03/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared senior manager review comments related to promotion accruals at Delphi Product Service and Solutions	0.7	270.00	189.00
03/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and prepared a request for client re: property tax accruals	0.6	490.00	294.00

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03/22/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed news articles and trade journals for implications on the audit procedures	0.5	440.00	220.00
03/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarter fixed asset control testing	3.5	360.00	1,260.00
03/22/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Sales Return workpaper	1.2	280.00	336.00
03/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: accounts receivable allowance and customer set offs	2.6	490.00	1,274.00
03/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed senior manager review comments related to warranty reserve testing for Delphi Product Service and Solutions	0.7	270.00	189.00
03/22/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed status of Automotive Holding Group open requests.	0.4	650.00	260.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with and discussed capital lease treatment of company cars with Sherri Kappler, Benefits Analyst - Corporate Accounting	0.6	270.00	162.00
03/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Steering workpapers to determine items for manager and partner review	0.9	270.00	243.00
03/22/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed Pacer for relevant filings, reviewed same, and advised D.Moyer re: status	1.0	500.00	500.00
03/22/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Continued documentation of expenditure reperformance testing	2.6	290.00	754.00
03/22/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Edit workpapers for responses on consigned inventory reconciliations	0.6	270.00	162.00
03/22/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finished documentation of safeguarding of assets	2.3	290.00	667.00
03/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with K. McCoy re: fixed asset support received and for Energy & Chassis	0.6	270.00	162.00
03/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared 3/20/2006 open items list for distribution to client	3.0	290.00	870.00
03/22/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing	2.5	240.00	600.00
03/22/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR AHG	Discussed intercompany loan accounting entries with S. Shad	0.5	650.00	325.00
03/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes for Financial Reporting cycle	0.4	280.00	112.00
03/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed status of Energy and Chassis testing and open issues (re: placed in service, tooling, interface, Switech)	0.9	650.00	585.00
03/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager to discuss impairment depreciation accounts and trial balance edits.	0.7	240.00	168.00
03/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in SAS 99 inquiry with the global supply management director led by J. Gilkes	1.0	390.00	390.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared Saginaw divisional files for partner review	1.3	480.00	624.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended internal control team Sarbanes testing status meeting with M. Kargela, D. Rhoades, R. Reigling, A. Ruhl, R. Noetzel, J. Green and L. Tropea	1.2	480.00	576.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the headquarter and corporate design deficiencies	1.2	480.00	576.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared recognition and retention grant workpapers	2.4	270.00	648.00
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed open review notes on Fitzgerald plant impairment for Automotive Holdings Group	0.6	270.00	162.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with S. Reinhard regarding Q4 Analytic Review	0.6	280.00	168.00
03/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed overseas HQ fluctuations	3.9	270.00	1,053.00
03/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax workpaper with A. Nellis	1.6	525.00	840.00

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03/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed questions regarding fourth quarter analytical review to W.Kwok	0.5	240.00	120.00
03/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Followed-up on open items with client F. Wan	2.4	280.00	672.00
03/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with A.Bacarella and client re: open item listing and issues	1.1	200.00	220.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. High, Accounting Manager, regarding retro active billing	0.4	280.00	112.00
03/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed workpaper status report and open item lists	1.0	650.00	650.00
03/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on Delphi tax schedules in order to assist Deloitte tax group	2.4	270.00	648.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes from Sales revenue testing	0.8	280.00	224.00
03/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed cleared notes re: Steering 4Q analytic review and MAPS	0.7	390.00	273.00
03/23/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Obtained support and tested schedules provided to corporate for FN disclosures	2.5	280.00	700.00
03/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed current list of deficiencies and impact on the substantive testing procedures	1.3	650.00	845.00
03/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fixed asset additions, disposal, and depreciation testing issues	1.5	440.00	660.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with J. Nolan re: open headquarter items	0.2	270.00	54.00
03/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with S. Kihn, J. Erickson, D. Moyer, J. Urbaniak and A. Miller re: tax open items list	1.0	525.00	525.00
03/23/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for Central Office Expense Allocation testing	1.1	270.00	297.00
03/23/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided documentation of testing performed on repetitive treasury subsequent disbursements	3.6	300.00	1,080.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis fixed assets cycle	0.5	480.00	240.00
03/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed overseas HQ fluctuations	1.2	270.00	324.00
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with General Accounting Supervisor and E. Hoch re: E-TBR trial balance edits.	1.1	270.00	297.00
03/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough for headquarter fixed asset control testing	1.3	360.00	468.00
03/23/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Assessed adequacy of test procedures performed by management on revenue cycle for Delphi Product & Service Solutions Division to determine whether a reliance strategy can be taken on the work conducted by management following re-performance procedures	3.9	290.00	1,131.00
03/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	0.5	490.00	245.00
03/23/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed motions re: retainer and clarified for statement; reviewed Pacer and reviewed supplemental comp order for compliance	0.7	500.00	350.00
03/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued documentation of E&S Fixed Assets testing	1.7	290.00	493.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with A. Rufat, Analyst regarding Q4 Analytic Review	0.4	280.00	112.00
03/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated audit areas in Thermal and Interior available for partner review	0.5	390.00	195.00
03/23/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed pension valuation count issues with M Tomlinson	0.5	450.00	225.00
03/23/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax workpapers with A. Nellis	1.6	295.00	472.00

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03/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and developed subsequent requests related to year-end pension benefits accrual booked on the headquarters ledger	1.4	270.00	378.00
03/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed legal services accrual with the client	0.5	390.00	195.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Met with B. Murray re: benefit liability request for Delphi Corporation	0.6	270.00	162.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client response for the contributions to the pension plans for Delphi Corporation	1.3	270.00	351.00
03/23/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed results of pension analysis with D Ralbusky	0.5	450.00	225.00
03/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated variance in divisional allocations from headquarters to the divisions expense	1.2	270.00	324.00
03/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed up on certain derivatives open items	0.9	270.00	243.00
03/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and investigated property construction work in process, depreciation expense, asset addition, and trial balance submission issues	3.5	440.00	1,540.00
03/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit procedures applied to detailed operations journal vouchers for headquarters	1.7	270.00	459.00
03/23/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Investigated a method to efficiently pull a population of unpriced invoices from SAP and make a selection for detail control testing at the Energy & Chassis Division	2.0	290.00	580.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting recording interest on public debt control testing	0.7	480.00	336.00
03/23/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented SAS 99 journal testing findings	3.1	300.00	930.00
03/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented client explanations and audit of operations fluctuations at Delphi Product Service and Solutions	0.7	270.00	189.00
03/23/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed December and January fee application draft	2.9	490.00	1,421.00
03/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion, and prepared and issued open items list re: Packard open items list	1.5	450.00	675.00
03/23/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified hourly inactive records to exclude from pension files based on status code	3.4	450.00	1,530.00
03/23/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tie out Delphi's year end schedule A.	0.5	200.00	100.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting and disclosure for stock options control testing	1.7	480.00	816.00
03/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with S. Zmuda re: procedures performed on journal voucher testing	2.1	290.00	609.00
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Inventory Supervisor and Inventory Analyst to discuss buy/sell journal entries to eliminate profit for Energy & Chassis	0.7	270.00	189.00
03/23/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed Delphi data set - staff - group 2 for monthly statement	3.0	375.00	1,125.00
03/23/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Completed engagement assessment for Delphi control testing assignment.	3.0	280.00	840.00
03/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented responses to partner review notes for Energy and Chassis operations testing	3.9	240.00	936.00
03/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Followed-up on open items and updated request list	0.8	280.00	224.00
03/23/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for Denso Diam initial review	1.5	490.00	735.00

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03/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated schedule of passed adjustments	2.4	390.00	936.00
03/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis operations leadsheet and testing workpapers	1.0	440.00	440.00
03/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on subsequent disbursements out of Delphi's wire room related to Korea Delphi Automotive Company	2.9	270.00	783.00
03/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed coverage of audit balances for new trial balances added during 2005	1.0	440.00	440.00
03/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Prepared and participated in discussion related to XM confirmation and letter agreement	1.1	650.00	715.00
03/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open international locations reporting packages and drafted communication requesting submission	1.0	440.00	440.00
03/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting re: 2004 provision-to-return, 11/30/05 deferred analysis, 12/31/05 deferred analysis and Michigan Single Business Tax	0.4	525.00	210.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed operations detail testing selections for Delphi headquarters	0.3	270.00	81.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed differences in the headquarter expense allocations	0.4	270.00	108.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed testing process for Energy and Chassis Revenue cycle	0.4	480.00	192.00
03/23/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with client re: repetitive treasury disbursements testing	1.2	300.00	360.00
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and closed review notes for prepaid expenses for Automotive Holdings Group	1.1	270.00	297.00
03/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed corporate accounting and headquarter treasury open items with C. Snyder	0.5	280.00	140.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented pension benefit payment selections and sampling method	0.8	270.00	216.00
03/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Requested and obtained documentation for headquarter fixed asset control testing	1.0	360.00	360.00
03/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi staff to discuss procedures used to analyze and accrue for environmental reserve	2.9	240.00	696.00
03/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed Thermal and Interior return of material authorization testing with E. Schrot	0.6	270.00	162.00
03/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced Branch Bank & Trust reconciliation for Specialty Electronics	1.1	200.00	220.00
03/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of headquarters expenditure internal control testing	2.6	525.00	1,365.00
03/23/06	RIEGLING, RYAN J	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for status update	0.2	290.00	58.00
03/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended various consultation discussion with ERS team members	3.8	450.00	1,710.00
03/23/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Revised the postretirement final memo for us opeb and life	2.0	490.00	980.00
03/23/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared analytical review of the deferred tax true up from November to December	3.0	295.00	885.00
03/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters fixed asset control testing	3.2	360.00	1,152.00
03/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for SAS 99 meeting with global supply management	0.5	390.00	195.00
03/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed remaining Thermal and Interior return materials testing issues with K. Urek	0.6	200.00	120.00
03/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed journal voucher supporting documentation	3.0	290.00	870.00
03/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed the headquarter treasury testing of wires with C. Snyder	1.0	525.00	525.00
03/23/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met and discussed with John Nolan, the fluctuations of budget vs. actual administrative expenses at HQ	1.1	270.00	297.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
03/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented electronics and chassis expenditures controls	3.2	280.00	896.00
03/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan Single Business Tax accrual audit procedures with A. Nellis and R. Favor	0.5	240.00	120.00
03/23/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with J. Erickson, Z. Matice and R. Favor regarding provision-to-return analysis, 11/30/05 deferred analysis and 12/31/05 deferred analysis questions and Michigan Single Business Tax accrual information request	0.8	295.00	236.00
03/23/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared December deferred tax workpapers.	2.1	295.00	619.50
03/23/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the revenue cycle of the Delphi Product & Service Solutions Division for which Deloitte was unable to re-perform the test procedures conducted by management	3.9	290.00	1,131.00
03/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to emails	0.5	650.00	325.00
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Supervisor to discuss special tools and depreciation policy for fixed assets for Energy & Chassis	0.4	270.00	108.00
03/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Requested and reviewed support given for facilities expenses recorded on the headquarters ledger	2.3	270.00	621.00
03/23/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan Single Business Tax accrual audit procedures with R. Favor and E. Hoch	0.5	295.00	147.50
03/23/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	3.4	390.00	1,326.00
03/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented commodities additional cancelled trade selections in workpapers for Headquarters	1.9	200.00	380.00
03/23/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Test prepetition and post petition amounts for tax accruals	3.5	200.00	700.00
03/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended status meeting with A. Jackson, R. Jobe, R. Hoffman	2.2	390.00	858.00
03/23/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with the security officer at the lake Orion plant to gather the samples to perform the testing of the safeguarding of assets cycle	1.8	275.00	495.00
03/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi Corporation (HQ) capital lease analysis	2.3	390.00	897.00
03/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Spoke to V. Ziemke regarding the status of the General Computer Control workpapers	0.5	650.00	325.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with L. Jones, Manager of Special Projects, regarding year end adjusting entry testing	0.6	280.00	168.00
03/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed question re: fixed asset walk from 2004 to 2005	0.3	490.00	147.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the headquarter and corporate control testing status tracker	0.9	480.00	432.00
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property workpapers and proposed adjustments for Energy & Chassis	2.6	270.00	702.00
03/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Thermal and Interior Fixed Asset Deficiency Tracker workpaper	0.5	450.00	225.00
03/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax e-mails	0.7	525.00	367.50
03/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audit procedures applied to outstanding cost of sales detailed selections for Delphi Product Service and Solutions	0.9	270.00	243.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status tracker	1.3	480.00	624.00
03/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client aluminum regression analysis	0.5	270.00	135.00
03/23/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed responses to non us pension issues	3.0	490.00	1,470.00
03/23/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified cash balance inactive records from pension files based on status code	1.5	450.00	675.00

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03/23/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the changes to update the segregation of duties summary memo based on the review performed by the senior management	2.1	275.00	577.50
03/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received from financial analysts re bank confirmations with outstanding issues for Headquarters	1.1	200.00	220.00
03/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested and documented the validity of sas 99 journal vouchers	2.0	290.00	580.00
03/23/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read actuary memo on ERISA normal cost valuation	0.3	270.00	81.00
03/23/06	GARRETT, GEORGE N	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed significance test for equity investee financial statements under Rule 3-09	1.0	670.00	670.00
03/23/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Intercompany loan hedges	1.1	340.00	374.00
03/23/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed workpapers prepared by W. Popiel to determine completion status	2.3	525.00	1,207.50
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with D. Maslanek, Germany Analyst, regarding sales revenue	1.0	280.00	280.00
03/23/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with S.Johnson (VP Global Supply Management)	1.0	750.00	750.00
03/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi performance achievement plan payout selection testing	1.7	200.00	340.00
03/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced UMB Bank reconciliation from Delphi Medical Systems-Colorado	1.7	200.00	340.00
03/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated open items to determine appropriate follow-up and staffing	2.8	390.00	1,092.00
03/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Thermal and Interior Expenditure re-performance testing workpaper	0.5	450.00	225.00
03/23/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Prepared questions for SAS 99 interviews	1.0	750.00	750.00
03/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and responded to inquiries re: rule 3-09 calculation	1.0	440.00	440.00
03/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented reconciliation for CitiBank accounts and sub-accounts per confirmation	0.9	200.00	180.00
03/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated confirmation schedule for derivatives for Headquarters	1.3	200.00	260.00
03/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed electronics and chassis expenditures controls for reliance	2.4	280.00	672.00
03/23/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Edited workpapers based on discussion with John Nolan and Jim Steele	3.2	270.00	864.00
03/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finished documentation of Packard Expenditure Deficiencies	1.2	290.00	348.00
03/23/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled expense group 2, for 2nd Monthly statement	1.8	500.00	900.00
03/23/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior property, special tools and other areas audit workpapers	3.5	650.00	2,275.00
03/23/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met and discussed with Greg Anderson questions on Q3 journal entries	0.3	270.00	81.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting incentive compensation valuation process control testing	0.8	480.00	384.00
03/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared manager review notes for Steering division 4th quarter review workpapers	2.4	240.00	576.00
03/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and prepared testing documentation for headquarter fixed asset control testing	1.9	360.00	684.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open Item list	0.4	280.00	112.00

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03/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on open requests for Packard Expenditures	1.1	290.00	319.00
03/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed embedded derivative survey	0.6	270.00	162.00
03/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed status of Automotive Holding Group open requests.	0.4	650.00	260.00
03/23/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed contracts related to purchased parts.	3.0	280.00	840.00
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed E-TBR trail balance edits and support provided for adjusting entries.	1.4	270.00	378.00
03/23/06	RIEGLING, RYAN J	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Team Status Update meeting	1.0	290.00	290.00
03/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with S. Lovelady and Automotive Holding Group accounting manager re: statement on auditing standards 99 journal entry selections	0.3	240.00	72.00
03/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed guidance and discussed intercompany loan accounting and entries with S. Shah.	1.2	650.00	780.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. High, Finance Manager regarding Cockpit calculation	0.5	280.00	140.00
03/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued 2343 form to document significant deficiencies for segregation of duties	0.8	525.00	420.00
03/23/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the safeguarding of assets control framework template and the risk statements identified to determine the controls performed at lake Orion plant to mitigate the risk identified	1.5	275.00	412.50
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with E. Hoch to discuss impairment depreciation accounts and trial balance edits.	0.7	270.00	189.00
03/23/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Identified salary inactive records to exclude from pension files based on status code	2.6	450.00	1,170.00
03/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided guidance on the headquarters audit areas	0.4	390.00	156.00
03/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: JPMorgan Chase account reconciliations for Delphi China, DASHI, & Aircraft sub-lease revenues	1.8	200.00	360.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting eliminating allied interest control testing	0.8	480.00	384.00
03/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with J. Erickson, Z. Matice and A. Nellis re: 2004 provision-to-return analysis, 11/30/05 deferred analysis, 12/31/05 deferred analysis and Michigan Single Business Tax accrual information request	0.8	525.00	420.00
03/23/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for conference call with R.Jobbe re: status & SEOE items; reviewed tooling issues & cleared review notes.	2.6	650.00	1,690.00
03/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued documentation of DPSS fixed assets testing	2.5	290.00	725.00
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed capitalizable maintenance added to fixed assets for additions selected for Energy & Chassis	0.5	270.00	135.00
03/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed status of Energy testing and open issues (re: depreciation, maintenance).	1.2	650.00	780.00
03/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion with re: Energy and Chassis testing	2.0	450.00	900.00
03/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed treatment of Daesung additional JV investments in 2005	3.8	390.00	1,482.00
03/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed HQ income statement fluctuations	3.9	270.00	1,053.00
03/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented BankOne accounts and reconciliations	1.4	200.00	280.00
03/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing procedures performed on Statements on Auditing standard #99 testing for headquarters division	3.6	240.00	864.00
03/23/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented shippers and receiver receiver dates from system	2.0	200.00	400.00

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03/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed construction work in progress deactivation date and compared this to support received from plant contacts for Energy & Chassis	2.6	200.00	520.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting fringe matrix accounting control testing	0.5	480.00	240.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed benefit liability section for Delphi to determine status completion	1.4	270.00	378.00
03/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client to discuss testing of subsidy receivable deductions and relief of promotional accruals at Delphi Product Service and Solutions	0.8	270.00	216.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with T. Bonanno, NA RMA Coordinator regarding Sales Return	0.4	280.00	112.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Bernmen regarding Q4 Analytic Review	0.5	280.00	140.00
03/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented explanation of relieved promotion accruals at Delphi Product Service and Solutions	0.8	270.00	216.00
03/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented and recalculated credited service years for US Pension demographic selections	3.2	200.00	640.00
03/23/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed initial review of SAS99 Testing	0.3	270.00	81.00
03/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed status of Automotive Holding Group open requests (re: depreciation and maintenance)	1.6	650.00	1,040.00
03/23/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Continued compilation and review of data set - staff - group 3 and prepared comments for the engagement team	3.0	375.00	1,125.00
03/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested and documented the validity of sas 99 journal vouchers	1.2	290.00	348.00
03/23/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in meeting with F. Wan related to expenditure independent testing	0.9	280.00	252.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recomputed cockpit adjustment entry for year end adjusting entry testing	0.4	280.00	112.00
03/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised extrapolation error for construction work in progress for Energy & Chassis	1.7	200.00	340.00
03/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Saginaw Expenditure independent testing workpaper	2.2	450.00	990.00
03/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarter fixed asset control testing	3.3	360.00	1,188.00
03/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced reconciliation for MobileAria cash accounts	1.1	200.00	220.00
03/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised fixed assets additions extrapolation of error for Energy & Chassis	1.6	200.00	320.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with S. Kappler re: other post employment liabilities	1.6	270.00	432.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: Energy and Chassis and Delphi Product & Safety Solutions divisions	1.2	480.00	576.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Conducted sample selection testing for year end adjusting Cockpit entry	0.3	280.00	84.00
03/23/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented items of interest in summary memo to be provided to Deloitte & Touche Detroit.	1.5	280.00	420.00
03/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with fixed asset manager at Energy and Chassis to discuss impairment selections made for operations testing	1.2	240.00	288.00
03/23/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and documented expenditure business cycle interim testing	3.9	280.00	1,092.00
03/23/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Calculated 2004 additional depreciation recorded for 2004 fixed asset items disposed in 2005	3.5	280.00	980.00
03/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented manual workpapers for all control activities tested	3.9	280.00	1,092.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
03/23/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and documented expenditure business cycle independent testing	3.7	280.00	1,036.00
03/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit workpapers for receivables and accrued liabilities	1.2	490.00	588.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed workpapers for journal entry testing procedures for Steering	0.9	270.00	243.00
03/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed corporate employee cost business process controls	1.8	280.00	504.00
03/23/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed accounting for certain open items with J. Aughton and engagement managers	0.7	650.00	455.00
03/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with General Accounting Supervisor and C. Alsager re: E-TBR trial balance edits.	1.1	240.00	264.00
03/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed electronics and chassis review notes with K Wade	1.2	280.00	336.00
03/23/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control findings related to employee costs (re: missing documentation).	0.5	650.00	325.00
03/23/06	MOEN, JOANNE MOONEY	DIRECTOR	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in discussion of SEC reporting issues	1.0	630.00	630.00
03/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented and Referenced journal voucher for Toronto-Dominion bank reconciliation	0.8	200.00	160.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Excess and Obsolete year end adjusting entry calculation	0.5	280.00	140.00
03/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed prepetition versus postpetition testing	3.1	390.00	1,209.00
03/23/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	3.6	390.00	1,404.00
03/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed Switech proposed adjustment and drafted questions for inquiry	1.0	440.00	440.00
03/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Internal control team Sarbanes testing status meeting V. ziemke,R. noetzel,M. Kargela, D. Rhoades, R. reigling, A. Ruhlig, L. tropea	1.0	450.00	450.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting posting entries control testing	1.8	480.00	864.00
03/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Finished documentation of DPSS Treasury	2.1	290.00	609.00
03/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting re: open items list	0.5	525.00	262.50
03/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
03/23/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Edited Capital Lease workpapers subsequent to manager review	2.2	270.00	594.00
03/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed material received from client related to generator core business for inventory testing at Automotive Holdings Group	2.3	240.00	552.00
03/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with K Tanielian to discuss procedures performed on journal voucher testing	2.1	240.00	504.00
03/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed status of Aftermarket testing and open issues (re: Athens and journals)	0.7	650.00	455.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested Q4 Analytic Review explanation from South America region	0.3	280.00	84.00
03/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open income tax issues with D. Moyer, R. Favor, J. Urbaniak, S. Kihn, and J. Erickson	0.8	390.00	312.00
03/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 tax rate reconciliation	2.4	525.00	1,260.00
03/23/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed workpapers for T&I to determine if internal controls are deficient	1.4	525.00	735.00
03/23/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control testing by cycle in France.	1.0	650.00	650.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior control effectiveness deficiencies	3.7	480.00	1,776.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed corporate accounting and headquarter treasury open items with J Green	0.5	480.00	240.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed retroactive billing entry breakdown	0.4	280.00	112.00
03/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted financial analysts re issues with third party confirmations received for Headquarters	0.6	200.00	120.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. Tucker, AR Analyst, regarding sales return testing	0.4	280.00	112.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated L. Tropea re: progress on business process testing	0.5	480.00	240.00
03/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to inquiries from participating offices re: open reporting packages	1.0	440.00	440.00
03/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed audit workpapers for operations and fixed assets	0.7	490.00	343.00
03/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review noted on deficiency trackers	1.1	280.00	308.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed warranty liability recorded as of year end for Steering	0.2	270.00	54.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	0.5	480.00	240.00
03/23/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched Intercompany loan hedges	3.1	340.00	1,054.00
03/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized outstanding selections with client and tested	1.4	200.00	280.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed expenditure cycle re: Energy and Chassis division	1.2	480.00	576.00
03/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with R. Favor, J. Urbaniak, A. Miller and client re: audit status for taxes	1.2	490.00	588.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Conducted sample selection testing for Excess and Obsolete year end adjusting entry	0.4	280.00	112.00
03/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented audit procedures applied to transactions related to the sale of the battery business for headquarters operations testing	2.4	270.00	648.00
03/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi headquarters incentive compensation deferred compensation asset / liability / expense balances	2.8	200.00	560.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Made sample selection for retroactive billing entry	0.3	280.00	84.00
03/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: Headquarters open audit items	1.8	490.00	882.00
03/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with E. Ludtke and client re: cash open items	1.1	270.00	297.00
03/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented minutes from SAS 99 meeting with global supply management	2.2	390.00	858.00
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed balances in default accounts for construction work in progress for Energy & Chassis	0.7	270.00	189.00
03/23/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and documented manual work papers for expenditure business cycle independent testing	1.8	280.00	504.00
03/23/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated journal voucher regarding cash payment to Delphi joint venture	1.2	650.00	780.00
03/23/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with client re: SAS 99 journal testing	1.3	300.00	390.00
03/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed Thermal and Interior return materials testing price discrepancies with J. O'Shea	0.7	200.00	140.00
03/23/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Calculate Tax accrual and what is pre versus post-petition	2.0	200.00	400.00
03/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued documentation of E&S Expenditures testing	2.1	290.00	609.00

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03/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of international income tax audit procedures	0.6	490.00	294.00
03/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Delphi T&I journal entry testing	1.3	390.00	507.00
03/23/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed account reconciliation for fixed assets for internal control testing	0.4	490.00	196.00
03/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Debriefed with V. Ziemke for Business process meeting summary	0.5	525.00	262.50
03/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Prepare for and attended status update meeting with Sarbanes testing team	0.9	280.00	252.00
03/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan Single Business Tax audit procedures with A. Nellis and E. Hoch	0.5	525.00	262.50
03/23/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing of revenue for Steering	0.8	390.00	312.00
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	1.0	270.00	270.00
03/23/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed Delphi data set - staff - group 3 and prepared comments for the engagement team	2.3	375.00	862.50
03/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed listing of responsibilities for Energy & Chassis and prioritized assignments.	0.3	270.00	81.00
03/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed control effectiveness deficiencies re: financial reporting business cycle for Thermal and Interior	0.7	480.00	336.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting preparation of balance sheet and cash flow control testing	0.9	480.00	432.00
03/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed status of Electronic and Safety testing and open issues (re: placed in service and tooling)	0.3	650.00	195.00
03/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Requested additional information related to Thermal and Interior return of material authorization part numbers	1.3	270.00	351.00
03/23/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and documented manual work papers for expenditure business cycle independent testing	1.9	280.00	532.00
03/23/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed progress of corporate/headquarter internal control testing	1.0	525.00	525.00
03/23/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested addition supports from S. Reinhard, Manager	0.3	280.00	84.00
03/23/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Delphi Product & Service Solutions Division	3.8	290.00	1,102.00
03/23/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed dataset to reconcile same and notified A.Shrestha	0.5	300.00	150.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the headquarter treasury testing of wires with L Tropea	1.0	480.00	480.00
03/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuary memo re: Delphi year end valuation for other post employment benefits	0.9	270.00	243.00
03/23/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the safeguarding of assets walkthrough performed at the lake Orion plant for the safeguarding of assets cycle in the thermal & interior division	2.6	275.00	715.00
03/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with V. Ziemke regarding manual and AS/2 workpapers for Saginaw	0.5	650.00	325.00
03/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed AHG quarterly analytic review	1.4	390.00	546.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting warranty reserve control testing	0.5	480.00	240.00
03/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed equity work papers to determine what procedures were necessary	0.7	390.00	273.00
03/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting and disclosure for restructuring control testing	1.5	480.00	720.00
03/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed electronics and chassis expenditures controls	2.5	280.00	700.00
03/23/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	1.8	390.00	702.00

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03/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Began re-performance testing of Financial Reporting cycle	3.4	280.00	952.00
03/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended update with business process internal control audit team 7 participants	0.6	525.00	315.00
03/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on Delphi reported trial balances compared to Deloitte reports received	3.8	270.00	1,026.00
03/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed construction work in progress extrapolation with C. Alsager for Energy & Chassis	0.3	200.00	60.00
03/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Aughton, M. Crowley, D. Moyer and K. Fleming re: open divisional audit procedures	1.0	440.00	440.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed entity level control testing with L Tropea and S Warnack	1.0	480.00	480.00
03/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.5	525.00	262.50
03/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuary memo re: other post employment benefits	2.3	270.00	621.00
03/24/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Followed up on employee cost control issue and responded	0.8	525.00	420.00
03/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior operating and effectiveness deficiencies	0.6	480.00	288.00
03/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented demographic testing procedures for main pension plans	0.6	270.00	162.00
03/24/06	MOYER, DENNY L	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and met with client re: capitalized maintenance and repair policy	0.9	490.00	441.00
03/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Participated in conference call with Chris Zerull, Janice Lowry, Nick Hotchkin, Lloyd High, Mark Szalony re: special tools issue	1.0	390.00	390.00
03/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion of status and issues with L. Marion and M. Crowley.	2.1	650.00	1,365.00
03/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Organized remaining responsibilities for benefit liabilities	0.5	270.00	135.00
03/24/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation control matrix for entity level testing	2.5	360.00	900.00
03/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed remaining annual physical inventory review notes for Automotive Holdings Group	0.9	240.00	216.00
03/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared partner notes and update documentation on accounts receivable	1.2	270.00	324.00
03/24/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters fixed asset control testing	1.7	360.00	612.00
03/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Copied and reviewed 2004 filed research and experimentation credit workpapers and analysis	1.5	525.00	787.50
03/24/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated global deficiencies for reporting purposes	1.1	525.00	577.50
03/24/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Discussed and planned testing of entity level controls.	1.2	650.00	780.00
03/24/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared Saginaw files for Region 10 work and talked with Security re: badge access	1.0	450.00	450.00
03/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed corporate employee cost testing with C. Snyder	1.5	280.00	420.00
03/24/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in status meeting with F. Wan related to expenditure independent testing	0.9	280.00	252.00
03/24/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Inventory re-performance testing workpaper	3.5	450.00	1,575.00
03/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed journal voucher supporting documentation re: December 2005 accruals	3.9	290.00	1,131.00
03/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared updated listing for cash open items and received updates inquiries	1.4	200.00	280.00

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03/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared property open items re: capitalizable software	2.5	270.00	675.00
03/24/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented deficiencies for DPSS fixed assets	1.0	290.00	290.00
03/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented detail testing procedures performed for the pension and other post employment plans	1.4	270.00	378.00
03/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review and distribution to partner	3.9	290.00	1,131.00
03/24/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and participated in in telephonic meeting with J.Aughton and K.Fleming re: review progress of SAS 99 interviews	1.0	750.00	750.00
03/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi retiree demographics for US Pension comparing the Delphi information and the actuary data file	3.2	200.00	640.00
03/24/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated capital lease workpapers based on responses from Sherri Kappler, Benefits Analyst - Corporate Accounting	1.1	270.00	297.00
03/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with K. Fleming and client re: cash open items and balance sheet fluctuations	1.6	270.00	432.00
03/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed remaining inventory in transit review notes at Energy and Chassis	1.9	240.00	456.00
03/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and met with S. Lovelady and client to discuss capital leases	0.7	390.00	273.00
03/24/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Inventory independent testing workpaper	3.5	450.00	1,575.00
03/24/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in phone call with J. Mackiewicz to discuss Packard Expenditure Control.	0.5	290.00	145.00
03/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with General Accounting Supervisor to discuss E-TBR entries and overlay entries for Energy & Chassis.	0.6	270.00	162.00
03/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created deficiency tracker for rollforward testing	0.6	280.00	168.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in SOX control testing status update with L Tropea and V Ziemke	1.0	480.00	480.00
03/24/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated SAS 99 review queries	0.4	300.00	120.00
03/24/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed ASEC opeb and pension confirmations	1.0	490.00	490.00
03/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi and the UAW.	0.4	270.00	108.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed corporate employee cost testing with J Green	0.7	480.00	336.00
03/24/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Continued preparation of the non - us pension plans draft audit memo	2.9	490.00	1,421.00
03/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared and meet with fixed asset supervisor for Energy & Chassis re outstanding issues	1.1	200.00	220.00
03/24/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared workpaper package for 2nd partner review.	0.5	650.00	325.00
03/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to entity level matrix for documenting testing	0.7	525.00	367.50
03/24/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed and reviewed detail of staffing for April	1.0	650.00	650.00
03/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: income statement fluctuations	0.7	270.00	189.00
03/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed property tax accrual methodology with A. Fales	1.0	525.00	525.00
03/24/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of employee cost control findings (re: missing documentation and signature authority).	1.2	650.00	780.00

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03/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared detail for the revenue and recognition grant accounting	1.4	270.00	378.00
03/24/06	LAUDERMILCH, STEVEN WILLIAM	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed working capital data review in support of audit	1.0	525.00	525.00
03/24/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented cockpit first quarter, FY04 adjusting entry	0.5	280.00	140.00
03/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with John Nolan re: journal voucher supporting documentation	2.0	290.00	580.00
03/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Researched proper accounting for buy/sell profit elimination for Energy & Chassis	1.3	270.00	351.00
03/24/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed manual documentation for independent testing of the expenditure cycle	1.6	280.00	448.00
03/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: sales return testing population for Energy and Chassis	2.4	240.00	576.00
03/24/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Bernmen and K. Ferrer regarding Delphi open items	0.7	280.00	196.00
03/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with General Accounting Supervisor to discuss E-TBR entries and overlay entries for Energy & Chassis.	0.6	270.00	162.00
03/24/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciled variance of central office expenses as related to AHG	2.1	270.00	567.00
03/24/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	2.9	390.00	1,131.00
03/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared analysis on assets not timely entered into the system for Energy & Chassis	1.2	270.00	324.00
03/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Researched and documented treatment of Daesung JV acquisition	2.3	390.00	897.00
03/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed deficiencies prior to submission to Delphi management team	1.2	280.00	336.00
03/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes for fixed asset additions and construction work in progress for Energy & Chassis	1.3	200.00	260.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting open account balancing control testing	1.2	480.00	576.00
03/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared partner notes and update documentation on Thermal and Interior accounts payable	0.6	270.00	162.00
03/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed reconciliations for Deutsche Bank	2.4	200.00	480.00
03/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with A. Bacarella and client to discuss open items in cash, and balance sheet and income statement fluctuations	1.6	390.00	624.00
03/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation for support received for additional cancelled trade selections for Headquarters	2.4	200.00	480.00
03/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered and reviewed the memo re: factoring arrangements from prior year workpapers	0.5	440.00	220.00
03/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed operations and accounts receivable workpapers	1.1	490.00	539.00
03/24/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Year end adjusting entry workpaper	0.6	280.00	168.00
03/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared partner review notes and update documentation on Thermal and Interior fixed assets	3.6	270.00	972.00
03/24/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed journal entry testing	2.9	390.00	1,131.00
03/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented rollforward population analysis	2.6	280.00	728.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Pettys (Delphi) re: corporate employee cost control testing	0.7	480.00	336.00
03/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit procedures applied to year-end facilities accruals booked on the headquarters ledger	1.1	270.00	297.00

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03/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: foreign currency translation transactions and insurance payments for headquarters	1.8	270.00	486.00
03/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with C. Alsager and client re: construction work in process exception to our testing	0.5	440.00	220.00
03/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open items to transition to team	1.2	390.00	468.00
03/24/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated tickmarks for Equity lead sheet	2.6	270.00	702.00
03/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.9	480.00	912.00
03/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Prepared for and attended conference call with M. Crowley, K. Ferrer, and client re: special tooling balances	0.8	440.00	352.00
03/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed foreign currency historical exchange rates for Deutsche bank reconciliations	1.9	200.00	380.00
03/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in audit status meeting with J. Aughton and L. Marion	1.0	650.00	650.00
03/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for special tools for Energy & Chassis	2.8	200.00	560.00
03/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Tested employee cost payroll controls	1.9	280.00	532.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting debt summary & cash paid control testing	1.0	480.00	480.00
03/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created open items list for US Pension demographic selections	1.2	200.00	240.00
03/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open items list for cash testing and errors noted.	1.2	650.00	780.00
03/24/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Met with J. Deluca to discuss governmental reporting procedures	1.1	75.00	82.50
03/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Provided update on business process testing to J. Aughton	1.0	480.00	480.00
03/24/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal & Interior	0.9	390.00	351.00
03/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly business process update meeting with A. Kulikowski and J. Volek	1.6	525.00	840.00
03/24/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finished documentation of Packard expenditures	2.8	290.00	812.00
03/24/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Followed up on requests for E&S Expenditures	0.5	290.00	145.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participate in weekly business cycle control status meeting with A Kulikowski and J Volek	1.6	480.00	768.00
03/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed special tool presentation and accounting schedules related to Packard division	1.2	650.00	780.00
03/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared fraud testing workpapers for Delphi headquarters division	3.1	240.00	744.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the meeting with D Pettyes (Delphi) re: corporate employee cost control testing	0.7	480.00	336.00
03/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Participated in Sarbanes Oxley control testing status update with L. Tropea and C. Snyder	1.0	480.00	480.00
03/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Referenced financial performance work papers correct frequency of controls	1.7	280.00	476.00
03/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed journal entry recorded by the national benefit center	0.4	270.00	108.00
03/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Participated in conference call with Steve Daniels and Chris Zerull re: Daesung JV investments	1.0	390.00	390.00
03/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.2	270.00	54.00
03/24/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with managers and partners re: audit status	1.3	490.00	637.00
03/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tested Financial reporting cycle using re-performance testing	3.9	280.00	1,092.00

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03/24/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the revenue cycle of the Delphi Product & Service Solutions Division for which Deloitte was unable to re-perform the test procedures conducted by management	3.4	290.00	986.00
03/24/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Met with V. Ziemke to discuss progress of business process controls audit	2.4	525.00	1,260.00
03/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property and special tools status and open items for Energy & Chassis	1.6	270.00	432.00
03/24/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Assessed adequacy of test procedures performed by management on revenue cycle for Delphi Product & Service Solutions Division to determine whether a reliance strategy can be taken on the work conducted by management following re-performance procedures	3.2	290.00	928.00
03/24/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Began preparation of the non - us pension plans draft audit memo	3.9	490.00	1,911.00
03/24/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with F. Nance, Director of Internal Audit regarding Q4 Analytic Review	0.4	280.00	112.00
03/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized documentation for construction work in progress workpapers for Energy & Chassis	1.4	200.00	280.00
03/24/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open Item list	0.5	280.00	140.00
03/24/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the revenue cycle of the Delphi Product & Service Solutions Division	3.8	290.00	1,102.00
03/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Cleared review notes for accrued liability and inventory workpapers	1.2	490.00	588.00
03/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Cleared review notes for operations and receivable workpapers	0.9	490.00	441.00
03/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open items in cash and quarterly fluctuation analysis to prepare for meeting	2.9	390.00	1,131.00
03/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support for differences in depreciation dates for Energy & Chassis	2.1	270.00	567.00
03/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed open items and constructions work in progress with Fixed Assets Supervisor for Energy & Chassis	0.3	270.00	81.00
03/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed sales testing performed on DPSS	2.5	390.00	975.00
03/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed open items for benefit liabilities and addressed questions	1.3	390.00	507.00
03/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Finished documentation of Inventory walkthrough	1.1	280.00	308.00
03/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and documented client support for Flint East inventory write-offs at Automotive Holdings Group	2.1	240.00	504.00
03/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of Headquarters audit areas	1.1	490.00	539.00
03/24/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended various consultation discussion with ERS team members re: testing and workpaper status	2.5	450.00	1,125.00
03/24/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the thermal & interior division safeguarding of assets independent testing procedures and results	3.2	275.00	880.00
03/24/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed up on open items in SAS 99 journal testing	1.6	300.00	480.00
03/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the United Auto Workers, General Motor, and Delphi special attrition program agreement	1.0	440.00	440.00
03/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with R. Favor, J. Urbaniak, A. Miller and client re: audit status for taxes	1.2	490.00	588.00

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03/24/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed outstanding items with W.Kwok and K.Ferrer	0.3	240.00	72.00
03/24/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the samples received from the Production Control & Logistics Supervisor for the inventory cycle walkthrough for the Thermal & Interior division	1.5	275.00	412.50
03/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed client prepared fixed assets walk to ledger balances	3.1	270.00	837.00
03/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list	1.1	270.00	297.00
03/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Conducted accounting research on the impact of the special attrition program agreement	1.0	440.00	440.00
03/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi incentive compensation Recognition and Retention Grant amortization file received from S. Kappler	2.1	200.00	420.00
03/24/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open items for Q4 Analytic Review	1.6	280.00	448.00
03/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and responded to e-mails (re: Spain approval fee requests, audit committee presentations, audit status)	0.6	650.00	390.00
03/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared partner notes and update documentation on Thermal and Interior accrued liabilities	2.8	270.00	756.00
03/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed employee flowback information for the Delphi main pension and other post employment plans	0.7	270.00	189.00
03/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Participated in meeting with J. Aughton, D. Moyer, S. Szalony and K. Fleming regarding audit status	1.0	650.00	650.00
03/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi demographic requests documentation for benefit liabilities received from M. Swastek	1.5	200.00	300.00
03/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed entity level control testing with C. Snyder and S. Warnack	1.0	525.00	525.00
03/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Participated in weekly business cycle controls status meeting with A. Kulikowski and J. Volek	1.6	480.00	768.00
03/24/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly status meeting with J. Aughton, M. Crowley, D. Moyer and S. Szalony	1.0	390.00	390.00
03/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with R. Reimnick (client) re: allied imbalance open items	1.0	440.00	440.00
03/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed employee cost documentation received from D. Pettyes	1.2	280.00	336.00
03/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Responded to email from B. Plumb regarding FASB 140 accounting	0.7	650.00	455.00
03/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with T. Koontz re: 2004 filed research and experimentation credit analysis and workpapers	0.5	525.00	262.50
03/24/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of financial reporting for Packard	3.6	390.00	1,404.00
03/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed supporting documentation for SAS 99 audit procedures for Delphi Product Service and Solutions	0.9	270.00	243.00
03/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Responded to Delphi related emails	0.4	280.00	112.00
03/24/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and cleared review notes for expenditure benchmark template	3.9	280.00	1,092.00
03/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared open reviewed notes for audit areas related to Thermal and Interior division	2.8	650.00	1,820.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting recording marketable securities control testing	1.3	480.00	624.00
03/24/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with L. Jones, Special Project and M. Cusack, PC&L Director regarding Excess and Obsolete year end adjusting entry calculation	0.4	280.00	112.00
03/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in SOX control testing status update with C. Snyder and V. Ziemke	1.0	525.00	525.00

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03/24/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the schedule of managers and staff to update the boards and adjust staffing schedule	0.5	440.00	220.00
03/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for meeting with J. Nolan related to journal voucher supporting documentation related to third quarter accruals	0.5	290.00	145.00
03/24/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated capital lease workpapers for HP change order contracts	0.9	270.00	243.00
03/24/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and completed testing template documentation of independent testing for expenditure cycle	3.2	280.00	896.00
03/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed and documented auditory procedures applied to a gain on foreign currency translation adjustment at headquarters	1.7	270.00	459.00
03/24/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough for headquarter fixed asset control testing	1.3	360.00	468.00
03/24/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued documentation of E&S Expenditures	1.0	290.00	290.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed corporate employee cost testing with J Green	0.8	480.00	384.00
03/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.3	270.00	81.00
03/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business process testing performed in France	0.9	480.00	432.00
03/24/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of international report (re: Germany and France)	0.2	650.00	130.00
03/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi France testing to be completed	0.8	525.00	420.00
03/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: Energy and Safety and Packard testing	0.7	480.00	336.00
03/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared partner notes and update documentation on Thermal and Interior cash	0.3	270.00	81.00
03/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared corporate accounting work papers for filing	0.3	280.00	84.00
03/24/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the thermal and interior safeguarding of assets control testing with C. Snyder	0.5	275.00	137.50
03/24/06	FALES, AARON M	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed property tax accruals re: pre and post petition split	3.0	390.00	1,170.00
03/24/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued documentation of DPSS Fixed Assets	3.2	290.00	928.00
03/24/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed account reconciliation for fixed assets for internal control testing	0.4	490.00	196.00
03/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Referenced treasury work papers correct frequency of controls	1.4	280.00	392.00
03/24/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed Delphi data set - Jr. staff - group 1 for monthly statement	3.7	375.00	1,387.50
03/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed process for mapping control activities to potential material weaknesses	1.3	480.00	624.00
03/24/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated expense additions, December and January monthlies	1.2	500.00	600.00
03/24/06	FALES, AARON M	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed property tax accruals re: pre and post petition split	1.0	390.00	390.00
03/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in discussion of fraud interviews and completion of planning documentation with K. Fleming, J. Gilkes, and M. Crowley.	0.3	650.00	195.00
03/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit findings related to journal voucher supporting documentation re: reversing entries	1.0	290.00	290.00
03/24/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with Jonathan on Intercompany Loan hedge calculation	1.9	340.00	646.00
03/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided support for insurance settlement payments at headquarters	0.9	270.00	243.00
03/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed Delphi Thermal & Interior (T&I) safeguarding of assets control testing with D Tauro	0.5	480.00	240.00
03/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with C. Alsager and client re: edit errors on trial balance submission and entries recorded	0.7	440.00	308.00

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03/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented all information received to date and what items still needed in headquarters operations testing	2.1	270.00	567.00
03/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Coordinated conference call and review documentation re: Packard special tooling updates	1.0	440.00	440.00
03/24/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarter fixed asset control testing	1.0	360.00	360.00
03/24/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed entity level control testing with L Tropea and C Snyder	1.0	360.00	360.00
03/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi staff to discuss support for journal vouchers which were selected for fraud testing at headquarters division	2.2	240.00	528.00
03/24/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed December and January fee application draft	0.4	490.00	196.00
03/24/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met and discussed capital leases with Sherri Kappler, Benefits Analyst - Corporate Accounting	0.8	270.00	216.00
03/24/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with S. Reinhard, Manager regarding Q4 Analytic open items	0.7	280.00	196.00
03/24/06	HOLLIDAY, BRADLEY SEAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open queries on receivables testing	1.6	300.00	480.00
03/24/06	LUOTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with Citibank about reasoning for discrepancy of confirmation and statement for cash	2.7	200.00	540.00
03/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed status of SAS 99 testing with J. Gilkes, J. Aughton and M. Crowley	0.4	390.00	156.00
03/24/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested completeness of disposal file	2.8	390.00	1,092.00
03/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared disposal testing workpapers for Delphi Steering division	2.7	240.00	648.00
03/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR PACKARD	Participated in meeting with S. Szalony and Delphi Packard team regarding special tool accounting	0.5	650.00	325.00
03/24/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated status meeting S. Szalony, D. Moyer, K. Fleming and M. Crowley re: financial audit.	1.0	650.00	650.00
03/24/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the segregation of duties deficiency conclusion within the audit summary document for 2005	2.8	275.00	770.00
03/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented final control activities open in Financial Reporting cycle	2.1	280.00	588.00
03/24/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated open items list	1.6	390.00	624.00
03/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Compiled demographic follow up questions for the main pension plans	0.8	270.00	216.00
03/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: detail testing procedures for benefit and merit costs at Energy and Chassis	0.7	240.00	168.00
03/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Headquarters benchmark for the expenditure cycle	2.0	525.00	1,050.00
03/25/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented deficiencies for DPSS	1.0	290.00	290.00
03/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted memo re: accounting implications of special attrition program agreement	1.8	440.00	792.00
03/25/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with managers and seniors re: audit status	0.8	490.00	392.00
03/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Performed reliance on electronics and chassis expenditures business process controls	2.5	280.00	700.00
03/25/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed materials for 3-28-06 audit committee meeting	0.6	620.00	372.00
03/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	0.9	480.00	432.00